



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 6, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the quarter ending 31st January 1911, being the third quarter of the year 1910-11, compared with the corresponding quarter of the year 1909-10.

PARTICULARS.	For the quarter ending 31st January 1911.		For the quarter ending 31st January 1910.		Increase.		Decrease.	
	R.	a. p.	R.	a. p.	R.	a. p.	R.	a. p.
Balance in favour of the Fund at the end of the previous quarter	1,52,69,339	15 8	1,53,46,196	6 5	.....		76,856	6 9
ADD INCOME—								
Subscriptions from 1st November to 31st January in the Widows' Fund	90,560	8 6	97,054	0 0	.....		6,493	7 6
Subscriptions from 1st November to 31st January in the Children's Fund	39,474	10 7	43,364	15 0	.....		3,890	4 5
Fees and stamps	33	0 0	4	0 0	29	0 0	.....
Income and outlay on office buildings and grounds	987	4 0	987	4 0	.....		.....
Amount at credit of subscribers under Rule 35 transferred to divisible surplus	138	12 0	.....		138	12 0	.....
Amount of Fine imposed on subscriptions in arrears	3	13 8	57	15 3	.....		54	1 7
TOTAL INCOME	1,31,198	0 9	1,41,468	2 3	107	12 0	10,437	13 6
GRAND TOTAL	1,54,00,538	0 5	1,54,87,664	8 8	167	12 0	A 87,294	4 3
DEDUCT EXPENDITURE—								
Pensions payable to incumbents in the Widows' Fund	1,83,967	13 1	1,80,383	12 9	3,584	0 4	.....
Pensions payable to incumbents in the Children's Fund	1,00,234	6 2	94,823	7 0	5,410	15 2	.....
Establishment and contingencies	9,957	1 5	10,113	8 11	.....		156	7 6
Loss by exchange on remittances out of India	11,417	9 6	13,055	5 0	.....		2,537	11 6
Commission paid for money-orders, etc.	654	1 0	691	11 6	.....		37	10 0
TOTAL EXPENDITURE	3,11,230	15 8	2,99,967	13 2	B 13,994	15 6	2,731	13 0
Balance in favour of the Fund	1,50,89,307	0 9	1,51,87,696	11 6	C 13,827	3 6	84,562	7 3
GRAND TOTAL	1,54,00,538	0 5	1,54,87,664	8 8	167	12 0	87,294	4 3
Proportion of divisible surplus payable to qualified members of more than five years' standing	1,00,743	6 0	99,279	6 0	464	0 0	.....

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of subscribers (on 31st January)	919	523	969	564	...	...	...	...
Ditto of incumbents (on 31st January)	725	863	711	841	14	22	50	41
Ditto of subscribers sharing abatement (on 1st May).	949	519	997	548	...	...	48	29

A.—Net decrease in grand total of Income	R	a.	p.
B.—Net increase in total Expenditure	87,126	8	3
C.—Net decrease in Balance	11,263	2	6
	98,389	10	9

J. W. MEDLAND, A.C.A.,
J. C. C. GRAY, } Auditors.

J. M. MENDES,
Accountant.

Published by order of the Directors,
RIVERS HOWE,
Secretary.

U. S. F. P. Fund Office :
Calcutta, the 2nd November 1911.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Seventy-Fourth Annual General Meeting of Subscribers to the above Fund will be held in the Town Hall on Saturday, 27th January 1912, at 3 P.M. : (1) to receive the Report of the Directors ; (2) to lay before the Meeting the Books of the Fund together with an abstract statement of the accounts and a list of subscribers and incumbents in accordance with Fund Rule 58 ; (3) to fill by election under Rule 5, the three vacancies caused by retirement, by rotation, of three Directors ; and (4) to elect Auditors for the ensuing year as required by Rule 8.

By order of Directors,
RIVERS HOWE,
Secretary.

U. S. F. P. FUND OFFICE ;
63, Park Street,
Calcutta, the 14th December 1911.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 13, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate Colonel B. O'Brien, I. M. S., deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Colonel Bartholomew O'Brien of the Indian Medical Service who died on 1st April 1905 at Richmond Cottage, Bognor, Sussex, England, Letters of Administration to whose Estate have been granted to Mortimer Innes Ker, accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 8th February next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

M. INNES KER,

Administrator to Estate, Colonel B. O'Brien, I. M. S., deceased.

CALCUTTA ;
The 28th December 1911.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 20, 1912.

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PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate Colonel B. O'Brien, I.M. S., deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Colonel Bartholomew O'Brien of the Indian Medical Service who died on 1st April 1905 at Richmond Cottage, Bognor, Sussex, England; Letters of Administration to whose Estate have been granted to Mortimer Innes Ker, accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 8th February next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

M. INNES KER,

Administrator to Estate, Colonel B. O'Brien, I.M.S., deceased.

CALCUTTA;
The 28th December 1911.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 27, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate Colonel B. O'Brien, I.M.S., deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1865.

Notice is hereby given that all persons having claims against the late Colonel Bartholomew O'Brien of the Indian Medical Service who died on 1st April 1905 at Richmond Cottage, Bognor, Sussex, England, Letters of Administration to whose Estate have been granted to Mortimer Innes Ker, accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 8th February next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

M. INNES KER,

Administrator to Estate, Colonel B. O'Brien, I. M.S., deceased.

CALCUTTA ;
The 28th December 1911.

NOTICE TO CREDITORS.

IN THE GOODS OF CHARLES MACALISTER THOMSON DECEASED.

Pursuant to sections 320 of Act X of 1865 and 42 of Act XXVIII of 1865, all persons having claims against the estate of the abovenamed deceased who died on the 30th day of May 1911 at Chandpore in Sylhet in the Province of Eastern Bengal and Assam and to whose estate Letters of Administration (with copy of the Will annexed) have been granted by the High Court of Judicature at Fort William in Bengal to Walter Alexander John Thomson are hereby required to send full particulars of their claims, a statement of their account and the nature of the securities (if any) held by them to us, the undersigned, as Solicitors for the said Walter Alexander John Thomson on or before the 29th day of February 1912, after which date no claims will be admitted and the assets of the estate will be distributed.

Dated this 19th day of January 1912.

PUGH & CO.,

10, Old Post Office Street, Calcutta,

Solicitors to the said Walter Alexander John Thomson.

III A

Lost.

The upper half of Government Promissory Note No. 041137 of the 3 per cent. loan of 1896-97 for Rs. 2,000, originally standing in the name of Bega Sahiba and last endorsed to Allahabad Bank, Ltd., the proprietor, by whom it was never endorsed to any other person, having been lost, in transit through Post Office, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

D. MACKENZIE,
Agent, Lucknow.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 3, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The upper half of Government Promissory Note No. 041137 of the 3 per cent. loan of 1896-97 for Rs.2,000, originally standing in the name of Bega Sahiba and last endorsed to Allahabad Bank, Ltd., the proprietor, by whom it was never endorsed to any other person, having been lost, in transit through Post Office, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

D. MACKENZIE,
Agent, Lucknow.

Lost.

The Government Promissory Note No. 063365 of the $3\frac{1}{2}$ per cent. Loan of 1900-01 for Rupees 500 (five hundred only) originally standing in the name of the Bank of Bombay and last endorsed to Sorabjee Merwanjee Motisha, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the legal representative of the deceased proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

JERBAI—widow and Administratrix of
SORABJEE MERWANJEE MOTISHA,
Pallonji Plumber's House,
8th Lane, Khetwady, Bombay.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 10, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The upper half of Government Promissory Note No. 041137 of the 3 per cent. loan of 1896-97 for Rs.2,000, originally standing in the name of Bega Sahiba and last endorsed to Allahabad Bank, Ltd., the proprietor, by whom it was never endorsed to any other person, having been lost, in transit through Post Office, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

D. MACKENZIE,
Agent, Lucknow.

Lost.

The Government Promissory Note No. 063365 of the 3½ per cent. Loan of 1900-01 for Rupees 500 (five hundred only) originally standing in the name of the Bank of Bombay and last endorsed to Sorabjee Merwanjee Motisha, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the legal representative of the deceased proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

JERBAI—widow and Administratrix of
SORABJEE MERWANJEE MOTISHA,
Pallonji Plumber's House,
8th Lane, Khetwady, Bombay.

In matter of the Indian Companies Act

and

In the matter of the Maharajgunge Desi Sugar Works, Limited.

(In liquidation.)

By an order made by the High Court of Judicature at Fort William in Bengal in its ordinary Original Civil Jurisdiction in the above matter, dated the 30th day of January 1912 on the petition of Joynarain Chunder of No. 5, Clive Ghat Street in Calcutta. It was ordered that the said Maharajgunge Desi Sugar Works, Limited, be wound up by the said Court under the provisions of the said Act.

LESLIE AND HINDS,
Attorneys for the said Joynarain Chunder.

THE HINDU FAMILY ANNUITY FUND.

Abstract Statement of the Audited Accounts of the Hindu Family Annuity Fund for the half-year ending 30th September 1910 and 31st March 1911.

RECEIPTS.	Half-year ending 30th September 1910.		Half-year ending 31st March 1911.		PAYMENTS. —	Half-year ending 30th September 1910.		Half-year ending 31st March 1911.	
	Rs.	a. p.	Rs.	a. p.		Rs.	a. p.	Rs.	a. p.
General Subscription . . .	16,745	14 8	16,909	4 10	Annuities	19,710	7 0	18,743	2 6
Interest	17,826	15 5	19,245	8 5	Government of India for Deposit	34,693	6 8	36,169	0 6
Miscellaneous Receipts . . .	326	6 8	314	8 2	Furniture	18	2 0	...	...
Entrance Fees	23	0 0	19	0 0	Interest on Reserve Fund	4,834	10 0	...	...
Government of India	25,000	0 0	22,800	0 0	Do. on Security Deposits	30	0 0	...	...
Advances recoverable . . .	111	12 10	...	...	Deposits	3	3 0	500	8 3
Deposits	3	0 0	15	7 6	Deposit Abatement . . .	81	7 9	253	13 10
Deposit Abatement . . . . .	...	...	329	0 6	Relief Fund	1,145	10 3	116	10 6
Guarantee Fund	457	15 0	...	...	Abatement Fund	661	3 3	483	10 1
Relief Fund	2,660	11 0	...	...	Special Relief Fund . . .	1,003	11 9	870	4 9
Special Relief Fund	915	14 0	...	...	Expenses of management	2,429	15 3	2,595	15 6
Abatement Fund	1,144	13 4	...	...	Closing Balance	721	4 3	619	15 9
Opening Balance	766	10 3	721	4 3					
TOTAL	65,383	1 2	65,354	1 8	TOTAL	65,383	1 2	65,354	1 8

Published by order of the Directors agreeably to Rule 98.

BEHARY LAL GHOSE,
DWARKA NATH BANERJEE,
Auditors.

PRAN KISSEN BOSE,
Hony. Secretary.

No. 1, MIRZAPUR STREET, CALCUTTA;
Dated 20th January 1912.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 17, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. 063365 of the $3\frac{1}{2}$ per cent. Loan of 1900-01 for Rupees 50 (five hundred only) originally standing in the name of the Bank of Bombay and last endorsed to Sorabjee Merwanjee Motisha, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the legal representative of the deceased proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

JERBAI—widow and Administratrix of
SORABJEE MERWANJEE MOTISHA,
Pallonji Plumber's House,
8th Lane, Khetwady, Bombay.



The Gazette of India.

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CALCUTTA, SATURDAY, FEBRUARY 24, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. 107917 of the $3\frac{1}{4}$ per cent. loan of 1842-43 for Rs500 (five hundred only) originally standing in the name of Abdullali Walliji, the proprietor, by whom it was never endorsed to any other person having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—ABDULALI WALLIJI,
Residence—Centre Street, House No. 541, Camp, Poona.

Estate Captain S. F. Judge, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Spencer Francis Judge, a Captain in the Shropshire Light Infantry, formerly of No. 9, Queen's Terrace, Windsor, Berks, but late of Governor's House, Winchester, Hants, who died on 20th November 1911 at Governor's House, Winchester, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Accountant at Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 23rd March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,
Administrator to Estate.
Captain S. F. Judge, deceased.

CALCUTTA;
The 23rd February 1912.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. 107917 of the $3\frac{1}{2}$ per cent. loan of 1842-43 for Rs500 (five hundred only) originally standing in the name of Abdullali Walliji, the proprietor, by whom it was never endorsed to any other person having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—ABDULALI WALLIJI,
Residence—Centre Street, House No. 541, Camp, Poona.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Abstract Statement of the Uncovenanted Service Family Pension Fund for the quarter ending 30th April 1911, being the fourth quarter of the year 1910-11, compared with the corresponding quarter of the year 1909-10.

PARTICULARS.	For the quarter ending 30th April 1911.			For the quarter ending 30th April 1910.			Increase.		Decrease.	
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	Rs.	a.
Balance in favour of the Fund at the end of the previous quarter	1,50,89,307	0	9	1,51,87,696	11	6	.....	.....	98,389	10
ADD INCOME—										
Subscriptions from 1st February to 30th April in the Widows' Fund	96,499	12	3	1,00,488	5	0	.....	.....	3,988	8
Subscriptions from 1st February to 30th April in the Children's Fund	41,446	3	0	44,700	7	0	.....	.....	3,254	4
Income and outlay on office buildings and grounds	1,400	9	6	1,400	9	6	.....	.....	.....	.....
Fees and stamps	2	0	0	13	0	0	.....	.....	11	0
Amount at credit of subscribers under Rule 55 transferred to divisible surplus	124	8	0	654	12	0	.....	.....	530	4
Amount of pension with interest received from Government of India on behalf of incumbents who came upon the fund in consequence of the meeting of 1857	396	7	7	396	7	7	.....	.....	.....	.....
Amount of interest received from Government of India for the years 1909-10, 1910-11	9,01,082	10	7	9,04,123	10	9	.....	.....	3,041	0
Amount of Fine imposed on subscriptions in arrears	61	0	6	21	0	0	40	0	.....	.....
TOTAL INCOME	10,41,013	3	5	10,51,798	3	10	40	0	10,825	0
GRAND TOTAL	1,61,30,320	4	2	1,62,39,494	15	4	40	0	1,09,214	11
Deduct EXPENDITURE—										
Pensions payable to incumbents in the Widows' Fund	1,88,020	2	7	1,83,140	2	2	4,880	0	.....	.....
Pensions payable to incumbents in the Children's Fund	98,101	10	4	95,958	8	11	2,143	1	.....	.....
Establishment and contingencies	7,228	7	3	7,408	8	10	.....	.....	180	1
Loss by exchange on remittances out of India	9,115	0	11	7,297	13	10	1,817	3	.....	.....
Commission paid for money-orders	646	12	0	659	14	0	.....	.....	13	2
TOTAL EXPENDITURE	3,03,112	1	1	2,94,464	15	9	8,840	4	193	3
Balance in favour of the Fund	1,58,27,208	3	1	1,59,45,029	15	7	—8,800	4	1,09,021	8
GRAND TOTAL	1,61,30,320	4	2	1,62,39,494	15	4	40	0	1,09,214	11
Proportion of divisible surplus payable to qualified members of more than five years' standing	1,00,743	6	0	99,279	6	0	1,464	0	.....	.....

	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.	Widows' Fund.	Children's Fund.
Number of subscribers (on 30th April) . .	908	511	951	551	11	21	43	40
Ditto of incumbents (on 30th April) . .	728	862	717	841	...	...	...	...
Ditto of subscribers sharing abatement (on 1st May).	949	519	997	548	...	...	48	29

	R	a.	p.
A.—Net decrease in grand total of Income	1,09,174	11	2
B.—Net increase in total Expenditure	8,647	1	4
C.—Net decrease in Balance	1,17,821	12	6

J. W. MEDLAND, A.C.A.,
J. C. C. GRAY, } Auditors.

J. M. MENDES,
Accountant.

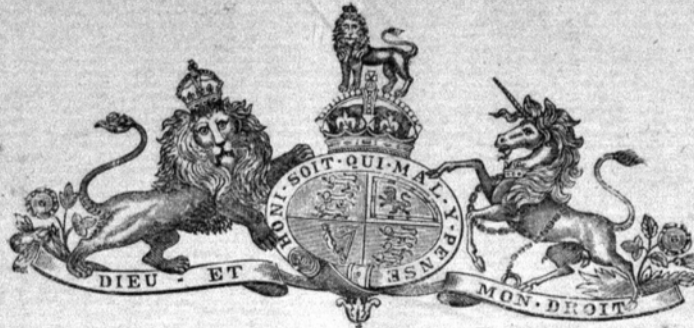
Published by order of the Directors,
RIVERS HOWE,
Secretary.

U. S. F. P. Fund Office :
Calcutta, the 23rd January 1912.

Lost.

The Government Promissory Note No. 107917 of the $3\frac{1}{2}$ per cent. loan of 1842-43 for Rs500 (five hundred only) originally standing in the name of Abdullali Walliji, the proprietor, by whom it was never endorsed to any other person having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—ABDULALI WALLIJI,
Residence—Centre Street, House No. 541, Camp, Poona.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 16, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Destroyed.

The Government Promissory Note No. 096059 of the $3\frac{1}{2}$ per cent. loan of 1842-43 for Rs500 originally standing in the name of Koonjo Behari Banerjee and last endorsed to Sudhir Chandra Banerjee, the proprietor, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favor of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of the Advertiser—SUDHIR CHANDRA BANERJEE,
Residence—Calcutta G. P. O., Town Delivery Department.

THE HINDU FAMILY ANNUITY FUND.

[Copy of Resolution so unanimously adopted by the subscribers to the Hindu Family Annuity Fund at their adjourned Annual General Meeting held on the 17th February 1912.]

“ That the Directors be authorised to draw in the manner laid down in Rule 73, Rs67,146, sixty-seven thousand one hundred and forty-six only, from the deposit account with the Government of India, to meet the expenditure provided in the Budget Estimates for the year 1912-13.

KUNJA BIHARI BASU, M.A., B.L.,
Secretary.

DWARKA NATH MITTER, Rai Bahadur, B.L.,
Chairman.

CALCUTTA;
The 12th March 1912.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Destroyed.

The Government Promissory Note No. 096059 of the 3½ per cent. loan of 1842-43 for Rs500 originally standing in the name of Koonjo Behary Banerjee and last endorsed to Sudhir Chandra Banerjee, the proprietor, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of the Advertiser—SUDHIR CHANDRA BANERJEE,
Residence—Calcutta G. P. O., Town Delivery Department.

IN THE COURT OF MUNSIF AT MIRZAPUR DISTRICT, MIRZAPUR, UNITED PROVINCES.

SUIT NO. 1073 OF 1911.

Lachhmi Narayan *alias* Lachhoo, son of Bansidhar Agarwala and
Hanuman Dass Chamaria, son of Ganga Bishan Agarwala of Mirzapur
District

Plaintiffs,

versus

(1) Satar Din and (2) Mustafa

Defendants.

To (1) Satar Din and (2) Mustafa, son of Faqir Mohamad, dwelling at Kota, District Bilaspur.

Whereas the above plaintiff has instituted a suit against you for Rs215-1-9 and costs, etc., you are hereby summoned to appear in this Court in person or by a pleader duly instructed, and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions, on the 29th day of March 1912 at 10-30 o'clock in the forenoon, to answer the claim; and as the day fixed for your appearance is appointed for the final disposal of the suit, you must be prepared to produce on that day all the witnesses upon whose evidence and all the documents upon which you intend to rely in support of your defence.

Take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence.

Given under my hand and the seal of the Court this 9th day of March 1912.

MUSHTAKAL,
Mumsarim.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Destroyed.

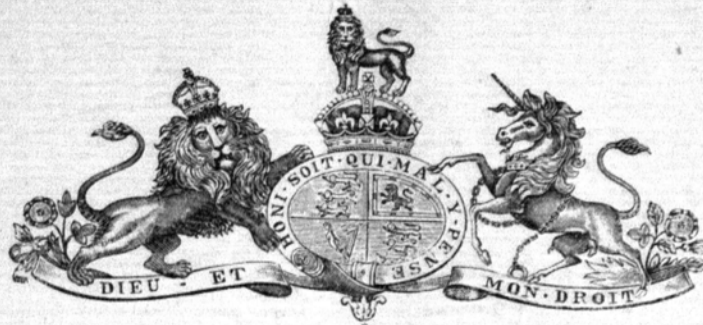
The Government Promissory Note No. 096099 of the $3\frac{1}{2}$ per cent. loan of 1842-43 for Rs500 originally standing in the name of Koonjo Behary Banerjee and last endorsed to Sudhir Chandra Banerjee, the proprietor, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of the Advertiser—SUDHIR CHANDRA BANERJEE,
Residence—Calcutta G. P. O., Town Delivery Department.

Lost.

The Government Promissory Notes Nos. 189203, 189204, 189205 of the $3\frac{1}{2}$ per cent. loan of 1865 for Rs15,000 being Rs5,000 each, originally standing in the name of the Controller General and last endorsed to Kali Pado Mookerji, deceased, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the legal representatives of the deceased proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—PRANDHAN BANERJI, B.A., LL.B., Vakil.
Residence—Vakil for the sons of Kali Pado Mookerji, deceased, Lucknow.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 6, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Notes Nos. 189203, 189204, 189205 of the $3\frac{1}{2}$ per cent. loan of 1865 for Rs. 15,000 being Rs. 5,000 each, originally standing in the name of the Controller General and last endorsed to Kali Pado Mookerji, deceased, the proprietor to whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the legal representatives of the deceased proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—PRANDHAN BANERJI, B.A., LL.B., Vakil
Residence—Vakil for the sons of Kali Pado Mookerji, deceased, Lucknow



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 13, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Notes Nos. 189203, 189204, 189205 of the $3\frac{1}{2}$ per cent. loan of 1865 for Rs15,000 being Rs5,000 each, originally standing in the name of the Comptroller General and last endorsed to Kali Pado Mookerji, deceased, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the legal representatives of the deceased proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—PRANDHAN BANERJI, B.A., LL.B., Vakil.
Residence—Vakil for the sons of Kali Pado Mookerji, deceased, Lucknow.

Lost.

The Bombay Municipal Debentures Nos. 232, 233, 234, 235, 236 and 237 of the four per cent. 12½ lacs Loan for Rs500 each, originally standing in the name of the Bank of Bombay and last endorsed to Pragji Fakirbhoy & Dayabhoy Soonderji, the proprietors, by whom they were never endorsed to any other person having been lost, notice is hereby given that payment of the above Debentures and the interest thereupon have been stopped at the Public Debt Office, Bank of Bombay, Bombay, and that application is about to be made for the issue of Duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the above-mentioned Debentures.

Name of the Advertiser—PRAGJI FAKIRBHOY,
Residence—Harman Bhagda, Taluka Bulsar, District Surat.

Name of the Advertiser—DAYABHOY SOONDERJI,
Residence—Abrama, Taluka Jalalpoth, District Surat.

Lost or stolen.

The Government Promissory Notes Nos. 061268 and 061269 of the $3\frac{1}{2}$ per cent. loan of 1842-43 for Rs500 each originally standing in the name of the Bank of Bengal and last endorsed to Nani Kumar Mitra, the proprietor, by whom they were never endorsed to any other person, having been lost, or stolen, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above-mentioned securities.

Name of the Advertiser—NANI KUMAR MITRA, B. L.,
Residence—Village Ajhapur, District Burdwan, at present
Katihar, District Purnea.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 20, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Bombay Municipal Debentures Nos. 232, 233, 234, 235, 236 and 237 of the four per cent. 12½ lacs Loan for ₹500 each, originally standing in the name of the Bank of Bombay and last endorsed to Pragji Fakirbhoy & Dayabhoy Soonderji, the proprietors, by whom they were never endorsed to any other person having been lost, notice is hereby given that payment of the above Debentures and the interest thereupon have been stopped at the Public Debt Office, Bank of Bombay, Bombay, and that application is about to be made for the issue of Duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the above-mentioned Debentures.

Name of the Advertiser—PRAGJI FAKIRBHOY,
Residence—Harman Bhagda, Taluka Bulsar, District Surat.

Name of the Advertiser—DAYABHOY SOONDERJI,
Residence—Abrama, Taluka Jalalpore, District Surat.

Lost or stolen.

The Government Promissory Notes Nos. 061268 and 061269 of the 3½ per cent. loan of 1842-43, for ₹500 each originally standing in the name of the Bank of Bengal and last endorsed to Nani Kumar Mitra, the proprietor, by whom they were never endorsed to any other person, having been lost, or stolen, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above-mentioned securities.

Name of the Advertiser—NANI KUMAR MITRA, B. L.,
Residence—Village Ajhapur, District Burdwan, at present
Katihar, District Purnea.

Lost.

The Government Promissory Note No. B 027970 (upper half) of the 3½ per cent. loan of 1865 for ₹100 (one hundred only) originally standing in the name of Deepchand Nalchand and last endorsed to Ardeshir D. Marker and Hormusji Edulji Kapadia, the proprietors, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of Advertiser—ARDESHIR D. MARKER,
Hormusji Edulji Kapadia.
Residence—Quetta.

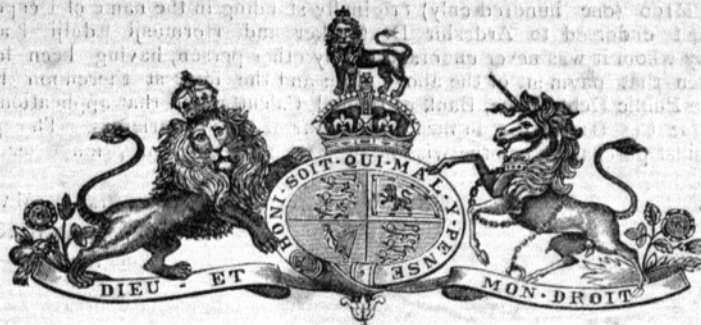
IN THE MATTER OF THE COMPANIES (CONSOLIDATION) ACT, 1908,
and

In the matter of the Mica Supply Company, Limited.

Notice is hereby given that the creditors of the abovenamed Company which is being voluntarily wound up are required on or before the 30th day of April 1912, being the day for that purpose fixed by the undersigned, to send their names, addresses and the particulars of their debts or claims to Mr. Carl Freiderich Köchel of Kodarma, Bengal Presidency, the Agent in India of the Liquidator of the said Company, and if so required by notice in writing from the said Carl Freiderich Köchel or by his Solicitors to come in and prove any such debts or claims at such time and place as shall be specified in such notice. Upon default they will be excluded from the benefit of any distribution made before such debts are proved.

PERCY FARNAN,
Liquidator.

Dated this 29th day of March 1912.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 27, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Bombay Municipal Debentures Nos. 232, 233, 234, 235, 236 and 237 of the four per cent. 12½ lacs Loan for ₹500 each, originally standing in the name of the Bank of Bombay and last endorsed to Pragji Fakirbhoy & Dayabhoy Soonderji, the proprietors, by whom they were never endorsed to any other person having been lost, notice is hereby given that payment of the above Debentures and the interest thereupon have been stopped at the Public Debt Office, Bank of Bombay, Bombay, and that application is about to be made for the issue of Duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the above-mentioned Debentures.

Name of the Advertiser—PRAGJI FAKIRBHOY,
Residence—Harman Bhagda, Taluka Bulsar, District Surat.

Name of the Advertiser—DAYABHOY SOONDERJI,
Residence—Abrama, Taluka Jalalpore, District Surat.

Lost or stolen.

The Government Promissory Notes Nos. 061268 and 061269 of the 3½ per cent. loan of 1842-43 for ₹500 each originally standing in the name of the Bank of Bengal and last endorsed to Nani Kumar Mitra, the proprietor, by whom they were never endorsed to any other person, having been lost, or stolen, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above-mentioned securities.

Name of the Advertiser—NANI KUMAR MITRA, B. L.,
Residence—Village Ajhapur, District Burdwan, at present
Katihar, District Purnea.

Lost.

The Government Promissory Note No. B 027970 (upper half) of the 3½ per cent. loan of 1865 for ₹100 (one hundred only) originally standing in the name of Deepchand Nalchand and last endorsed to Ardeshir D. Marker and Hormusji Edulji Kapadia, the proprietors, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Names of Advertisers—ARDESHIR D. MARKER,
HORMUSJI EDULJI KAPADIA,
Residence—Quetta.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 4, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. B 027970 (upper half) of the $3\frac{1}{2}$ per cent. loan of 1865 for Rs100 (one hundred only) originally standing in the name of Deepchand Nalchand and last endorsed to Ardeshir D. Marker and Hormusji Edulji Kapadia, the proprietors, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Names of Advertisers—ARDESHIR D. MARKER,
HORMUSJI EDULJI KAPADIA,
Residence—Quetta.

Lost.

The Government Promissory Note No. B036308 of the $3\frac{1}{2}$ per cent. loan of 1842-43 for Rs1,000 (rupees one thousand only) originally standing in the name of "The Bank of India, Ltd.," and last blank endorsed by the above Bank and purchased by Krishnaji Rungnath Chinchore, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser.—KRISHNAJI RUNGNATH CHINCHORE,
Residence.—Ahmadabad, Raipoor Bhawoo's Pole House No. 1208, care of Gopal Narayan Sant.

Estate A. J. Brass deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

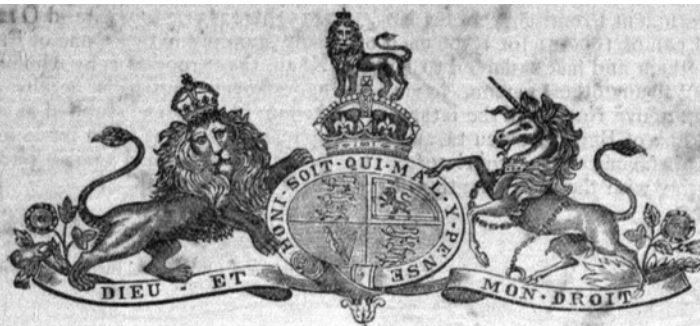
Notice is hereby given that all persons having claims against the late Arthur John Brass, late Resident Engineer, Bengal and North Western Railway, who died at Jhansi on 13th June 1911, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 6th June next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,

Administrator to Estate, A. J. Brass deceased.

CALCUTTA;

The 23rd April 1912.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 11, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. B036308 of the $3\frac{1}{2}$ per cent. loan of 1842-43 for Rs. 1,000 (rupees one thousand only) originally standing in the name of "The Bank of India, Ltd.," and last blank endorsed by the above Bank and purchased by Krishnaji Rungnath Chinchore, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser.—KRISHNAJI RUNGNATH CHINCORE,

Residence.—Ahmadabad, Raipora Bhawoo's Pole House No. 1298, care of Gopal Narayan Sant.

Estate A. J. Brass deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Arthur John Brass, late Resident Engineer, Bengal and North Western Railway, who died at Jhansi on 13th June 1911, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 6th June next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,

Administrator to Estate, A. J. Brass deceased.

CALCUTTA:
The 23rd April 1912.

Destroyed.

The Government Promissory Notes Nos. O 22750, O22751, O22752 and O22753 of the 3½ per cent. Loan of 1900-01 for ₹500 each originally standing in the name of Prosad Dass Boral and Brothers and last endorsed to Hubdar Khan, the proprietor, by whom they were never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—HUBDAR KHAN.

Residence—Metiabrooz Out Post, Garden Reach Post Office



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 18, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. B036308 of the $3\frac{1}{2}$ per cent. loan of 1842-43 for Rs. 1,000 (rupees one thousand only) originally standing in the name of "The Bank of India, Ltd.," and last blank endorsed by the above Bank and purchased by Krishnaji Rungnath Chinchore, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser.—KRISHNAJI RUNGNATH CHINCORE,
Residence.—Ahmadabad, Raipura Bhawoo's Pole House No. 1298, care of Gopal Narayan Sant.

Estate A. J. Brass deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Arthur John Brass, late Resident Engineer, Bengal and North Western Railway, who died at Jhansi on 13th June 1911, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 6th June next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,
Administrator to Estate, A. J. Brass deceased.

CALCUTTA ;
The 23rd April 1912.

Lost.

The upper halves of the Government Promissory Notes Nos. 145037, 145038 and 145760, of the 3½ per cent. loan of 1900-01 for Rs. 1,000, 1,000 and 500, respectively, originally standing in the name of the Bank of Bengal and last endorsed to Rajendra Nath Neogy, the Proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereof have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of Advertiser—RAJENDRA NATH NEOGY.
Residence—Chupra, District Saran.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MAY 25, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The upper halves of the Government Promissory Notes Nos. 145037, 145038 and 145760, of the $3\frac{1}{2}$ per cent. loan of 1900-01 for ₹1,000, 1,000 and 500, respectively, originally standing in the name of the Bank of Bengal and last endorsed to Rajendra Nath Neogy, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereof have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of Advertiser—RAJENDRA NATH NEOGY.

Residence—Chupra, District Saran.

Lost.

The Government Promissory Notes Nos. 092030, 015610 and 081374 of the $3\frac{1}{2}$ per cent. loans of 1842-43, 1879 and 1854-55, respectively, for ₹20,000, ₹4,000 and ₹3,000, respectively, originally standing in the name of Srimati Madhab Mohinee Dassee, the proprietress, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—KALIDAS RAI CHAUDHURI,

Residence—56, Puddopuker Road, Bhowanipore.

Lost.

The Government Promissory Note No. 041016 of the $3\frac{1}{2}$ per cent. loan of 1900-01 for ₹1,000 originally standing in the name of Prosad Das Boral & Brothers and last endorsed to Purna Chandra Singha, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—KALIDAS RAI CHAUDHURI,

Residence—56, Puddopuker Road, Bhowanipore.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 1, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Notes Nos. 092030, 015510 and 081374 of the $3\frac{1}{2}$ per cent. loans of 1842-43, 1879 and 1854-55, respectively, for Rs20,000, Rs4,000 and Rs3,000, respectively, originally standing in the name of Srimati Madhab Mohinee Dassee, the proprietress, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—KALIDAS RAI CHAUDHURI,
Residence—56, Puddopuker Road, Bhowanipore.

Lost.

The Government Promissory Note No. 041016 of the $3\frac{1}{2}$ per cent. loan of 1900-01 for Rs1,000 originally standing in the name of Prosad Das Boral & Brothers and last endorsed to Purna Chandra Singha, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—KALIDAS RAI CHAUDHURI,
Residence—56, Puddopuker Road, Bhowanipore.

Stolen.

The Government Promissory Note No. 122754 of the $3\frac{1}{2}$ per cent. loan of 1865 for Rs500 originally standing in the name of Messrs. Macneill & Co. and last endorsed to Rebati Mohan Ghose (on or about 1908), the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—REBATI MOHAN GHOSE,
Sub-Agent, I. G. & R. S. N. Co., Pabna.

Lost.

The upper halves of the Government Promissory Notes Nos. 145037, 145038 and 145760, of the $3\frac{1}{2}$ per cent. loan of 1900-01 for Rs. 1,000, 1,000 and 500, respectively, originally standing in the name of the Bank of Bengal and last endorsed to Rajendra Nath Neogy, the proprietor, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereof have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of Advertiser—RAJENDRA NATH NEOGY.
Residence—Chupra, District Saran.

SUMMONS FOR DISPOSAL OF SUIT.

(ORDER 5, RULES 1 AND 5.)

IN THE COURT OF MUNSIF AT MIRZAPUR, DISTRICT MIRZAPUR.

Suit No. 36 of 1912.

Thakur Prasad, etc., of Mirzapur *Plaintiffs,*

versus

Shyam Sees, etc. *Defendants.*

To—Mandhari, son of Raghoo Kasarwari, at present dwelling at Hanumanah, Rewa State, Bhaghelkhand.

Whereas the above Plaintiff has instituted a suit against you for Rs. 428 and costs, etc., you are hereby summoned to appear in this Court in person or by a pleader duly instructed, and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions, on the fourth day of June 1912 at 10-30 o'clock in the forenoon, to answer the claim; and as the day fixed for your appearance is appointed for the final disposal of the suit; you must be prepared to produce on that day all the witnesses upon whose evidence and all the documents upon which you intend to reply in support of your defence.

Take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence.

Given under my hand and the seal of the Court this 21st day of May 1912.

By order,

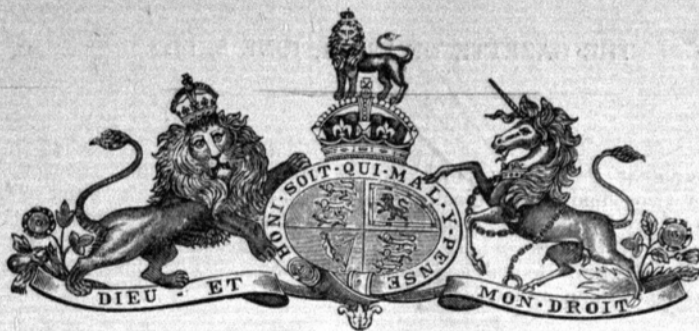
SURAJNARAIN,
in charge Munsarim.

NOTICE.

Notice is hereby given that the interest of Mr. J. Pugh Evans in, and his connection with, the firm of Messrs. T. H. Wilson & Co., carrying on business as Attorneys-at-Law and Agents in Privy Council appeals, formerly at 6, Old Post Office Street, and now at 12, Hastings Street, both in Calcutta, ceased and determined as and from the 25th day of October 1911; and that the liability of the said Mr. J. Pugh Evans in relation to the said firm and to the acts and contracts thereof also ceased and determined as and from that date.

J. PUGH EVANS.

Dated this 9th day of April 1912.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 8, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Notes Nos. 092030, 015510 and 081374 of the $3\frac{1}{2}$ per cent. loans of 1842-43, 1879 and 1854-55, respectively, for ₹20,000, ₹4,000 and ₹3,000, respectively, originally standing in the name of Srimati Madhab Mohinee Dassee, the proprietress, by whom they were never endorsed to any other person, having been lost, notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—KALIDAS RAI CHAUDHURI,
Residence—56, Puddopuker Road, Bhowanipore.

Lost.

The Government Promissory Note No. 041016 of the $3\frac{1}{2}$ per cent. loan of 1900-01 for ₹1,000 originally standing in the name of Prosad Das Boral & Brothers and last endorsed to Purna Chandra Singha, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—KALIDAS RAI CHAUDHURI,
Residence—56, Puddopuker Road, Bhowanipore.

Stolen.

The Government Promissory Note No. 122754 of the $3\frac{1}{2}$ per cent. loan of 1865 for ₹500 originally standing in the name of Messrs. Macneill & Co. and last endorsed to Rebati Mohan Ghose (on or about 1908), the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—REBATI MOHAN GHOSE,
Sub-Agent I. G. & R. S. N. Co., Pabna.

Lost.

The Government Promissory Note No. 053179 of the 3½ per cent. of 1900-01 for Rs200 (Rupees two hundred) originally standing in the name of the Bank of Bengal and last endorsed to Lucy Thomas, the proprietress, by whom it was never endorsed to any other person. Payment of the above *note* and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietress.

Name of the Advertiser—LUCY THOMAS,
Residence—c/o Rev. J. Cooling, Wesleyan Mission House, Royapettah, Madras.

SUMMONS FOR FINAL DISPOSAL OF SUIT.

(ORDER 5, RULES 1 AND 5.)

IN THE COURT OF MUNSIFF AT MIRZAPUR, DISTRICT MIRZAPUR.

SUIT No. 37 OF 1912.

L. Sarjoo Prasad Agarwala of Mirzapur City *Plaintiff,*

versus

Ram Prasad, etc. *Defendants.*

To—Mahadeo Prasad Kasarwani dwelling at Gangapur, Pargana Kaswar, District Benares.

Whereas the above plaintiff has instituted a suit against you for Rs144-9-0 and costs, etc., you are hereby summoned to appear in this Court, in person, or by a pleader duly instructed, and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions on the Nineteenth (19) day of June 1912, at 10-30 o'clock in the forenoon, to answer the claim; and you are directed to produce on that day all the documents upon which you intend to rely in support of your defence.

Take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence.

Given under my hand and the seal of the Court this 25th day of May 1912.

MUSHTAK ALI,
Munsarim.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 15, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Stolen.

The Government Promissory Note No. 122754 of the $3\frac{1}{2}$ per cent. loan of 1865 for Rs500 originally standing in the name of Messrs. Macneill & Co. and last endorsed to Rebati Mohan Ghose (on or about 1908), the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—REBATI MOHAN GHOSE,
Sub-Agent, I. G. & R. S. N. Co., Pabna.

Lost.

The Government Promissory Note No. 053179 of the $3\frac{1}{2}$ per cent. of 1900-01 for Rs200 (Rupees two hundred) originally standing in the name of the Bank of Bengal and last endorsed to Lucy Thomas, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietress.

Name of the Advertiser—LUCY THOMAS,
Residence—c/o Rev. J. Cooling, Wesleyan Mission House, Royapettah, Madras.

Stolen.

Four Government Promissory Notes bearing numbers M000088 of the year 1900-1 of $3\frac{1}{2}$ per cent. for Rs5,000 originally standing in the names of Messrs. W. A. Long, J. R. Coombes and L. G. A. Rebeirs, M013725 of the year 1865 of $3\frac{1}{2}$ per cent. for Rs1,000 originally standing in the name of the Accountant-General, Madras, M017288 of the year 1865 of $3\frac{1}{2}$ per cent. for Rs1,000 originally standing in the name of the Bank of Madras, M017289 of the year 1865 of $3\frac{1}{2}$ per cent. for Rs1,000 originally standing in the name of the Bank of Madras and which were all (all the four) last endorsed to me S. Srinivasa Aiyar, have been stolen on the night of 27th April 1912. They have not been endorsed by me to any other person. Payment of the above notes and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in my favour.

S. SRINIVASA AIYAR,
First Grade Pleader,
Negapatam.

NEGAPATAM :
27th May 1912.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 22, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. 053179 of the $3\frac{1}{2}$ per cent. of 1900-01 for Rs200 (Rupees two hundred) originally standing in the name of the Bank of Bengal and last endorsed to Lucy Thomas, the proprietress, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favour of the proprietress.

Name of the Advertiser—LUCY THOMAS,

Residence—c/o Rev. J. Cooling, Wesleyan Mission House, Royapettah, Madras.

Stolen.

Four Government Promissory Notes bearing numbers M000088 of the year 1900-01 of $3\frac{1}{2}$ per cent. for Rs5,000 originally standing in the names of Messrs. W. A. Long, J. R. Coombes and L. G. A. Rebeirs, M013725 of the year 1865 of $3\frac{1}{2}$ per cent. for Rs1,000 originally standing in the name of the Accountant-General, Madras, M017288 of the year 1865 of $3\frac{1}{2}$ per cent. for Rs1,000 originally standing in the name of the Bank of Madras, M017289 of the year 1865 of $3\frac{1}{2}$ per cent. for Rs1,000 originally standing in the name of the Bank of Madras and which were all (all the four) last endorsed to me S. Srinivasa Aiyar, have been stolen on the night of 27th April 1912. They have not been endorsed by me to any other person. Payment of the above notes and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in my favour.

S. SRINIVASA AIYAR,

First Grade Pleader,

Negapatam.

NEGAPATAM:

27th May 1912.

Stolen.

The Government Promissory Note No. B012051 of the $3\frac{1}{2}$ per cent. loan of 1900-01 for Rs1,000 (one thousand) only, originally standing in the name of the National Bank of India, Limited, and last endorsed to B. P. D'Costa, the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—B. P. D'COSTA,

Residence—Railway Block No. 67, Burns Road,
Naulakha, Lahore.

Lost.

The Government Promissory Note No. 151985 of the 3½ per cent. loan of 1865 for Rs. 1,000, originally standing in the name of the Bank of Bengal and last endorsed to Har Narain minor (deceased), the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser:—

PANDIT JWALA PARSHAD,
Certificate holder,
Retired Reader.

Residence:—Katra Shahab Khan,
New City, Etawah.

In the goods of John Maurice Turner, deceased.

Pursuant to section 320 of Act X of 1866 and 42 of Act XXVIII of 1866, all persons having claims against the estate of the abovenamed deceased, who died on the 17th day of February 1911 at the Grange Bletchley in the County of Buckingham in England, and to whose estate Letters of Administration (with copy of the will annexed) have been granted by the High Court of Judicature at Fort William in Bengal to Thomas Horatio Westmacott, are hereby required to send full particulars of their claims, a statement of their account and the nature of the securities (if any) held by them to us, the undersigned, as solicitors for the said Thomas Horatio Westmacott, on or before the 15th day of July 1912, after which date no claims will be admitted and the assets of the estate will be distributed.

Dated this 11th day of June 1912.

Pugh & Co.,
10, Old Post Office Street,
Calcutta.
Solicitors to the said
Thomas Horatio Westmacott.

By Order of the Munsif of Mirzapur.

SUMMONS FOR DISPOSAL OF SUIT.

(ORDER 5, RULES 1 AND 5.)

IN THE COURT OF MUNSIF AT MIRZAPUR, DISTRICT MIRZAPUR.

Suit No. 247 of 1912.

Naik Ahir, son of Sheo Nandan, of City Mirzapur *Plaintiff,*

versus

Ganga Din Kalwar *Defendant.*

To Ganga Din Kalwar, at present dwelling at No. 4-2, Rup Chand Street, Amartala Bara Bazar, Calcutta.

Whereas the above Plaintiff has instituted a suit against you for Rs. 85 and costs, etc, you are hereby summoned to appear in this Court in person or by a pleader duly instructed and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions, on the twenty-eighth (28th) day of June 1912 at 10-30 o'clock in the forenoon, to answer the claim; and as the day fixed for your appearance is appointed for the final disposal of the suit, you must be prepared to produce on that day all the witnesses upon whose evidence and all the documents upon which you intend to rely in support of your defence.

Take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence.

Given under my hand and the seal of the Court, this 6th day of June 1912.

By order,
AZIZUR RAHMAN KHAN,
Munsif.

Proclamation.

In the Court of Sayed Wali-Shah, District Judge, Gurgaon.

Chiranji-lal, etc., Mahajans of Khorī, now residing at Unao . . . *Objectors,*

versus

Mathra-Parshad and Kura-Mal, etc., of Unao . . . *Judgment-debtors.*

Objection for release of an Hawili and shops attached, situated at Rewari District, Gurgaon.

Whereas Kura-Mal, son of Gopal-Sahai, Mahajan resident of Unao Sadar Bazaar, District Unao, Judgment-debtor, does not present himself in the Court to answer the above objection and is avoiding service of notices, it is hereby notified that if he will not present himself in the Court on the 5th July 1912, either personally or through an authorised agent or a pleader, *ex-parte* proceedings will be taken against him.

Given under my hand and the seal of the Court, this 12th day of June 1912.

S. WALI-SHAH,
District Judge.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JUNE 29, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Stolen.

Four Government Promissory Notes bearing numbers Mo00088 of the year 1900-1 of 3½ per cent. for Rs.5,000 originally standing in the names of Messrs. W. A. Long, J. R. Coombes and L. G. A. Rebeirs, Mo13725 of the year 1865 of 3½ per cent. for Rs.1,000 originally standing in the name of the Accountant-General, Madras, Mo17288 of the year 1865 of 3½ per cent. for Rs.1,000 originally standing in the name of the Bank of Madras, Mo17289 of the year 1865 of 3½ per cent. for Rs.1,000 originally standing in the name of the Bank of Madras and which were all (all the four) last endorsed to me S. Srinivasa Aiyar, have been stolen on the night of 27th April 1912. They have not been endorsed by me to any other person. Payment of the above notes and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicates in my favour.

S. SRINIVASA AIYAR,
First Grade Pleader,
Negapatam.

NEGAPATAM:
27th May 1912.

Stolen.

The Government Promissory Note No. Bo12051 of the 3½ per cent. loan of 1900-01 for Rs.1,000 (one thousand) only, originally standing in the name of the National Bank of India, Limited, and last endorsed to B. P. D'Costa, the proprietor, by whom it was never endorsed to any other person, having been stolen, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—B. P. D'COSTA,
Residence—Railway Block No. 67, Burns Road,
Naulakha, Lahore.

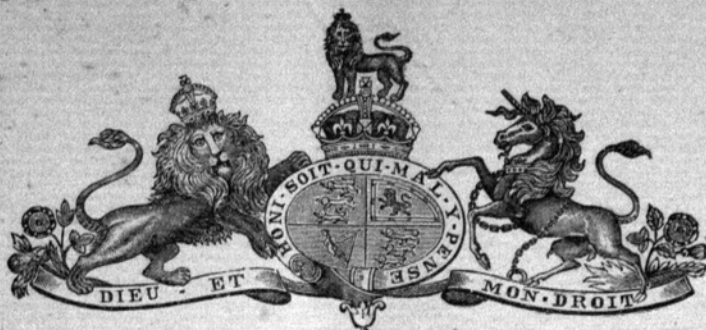
Lost.

The Government Promissory Note No. 151985 of the 3½ per cent. loan of 1865 for Rs.1,000, originally standing in the name of the Bank of Bengal and last endorsed to Har Narain minor (deceased), the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser:—

PANDIT JWALA PARSHAD,
Certificate holder,
Retired Reader

Residence:—Katra Shahab Khan,
New City, Etawah.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 9, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 1st March 1912, and is hereby promulgated for general information :—

ACT NO. I OF 1912.

An Act further to amend the Indian Stamp Act, 1899.

WHEREAS it is expedient further to amend the

Indian Stamp Act, 1899 ; It is hereby enacted II of 1899. as follows :—

1. This Act may be called the Indian Stamp (Amendment) Act, 1912.
Short title.

2. In article No. 13 of Schedule I of the Indian Stamp Act, 1899 (herein-
Amendment of Act II, after referred to as the said
1899, Schedule I, as amended by the
1910. Indian Stamp (Amendment)
Act, 1910, for clause (b) the following shall be substituted, namely :—

		If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
(b) where payable otherwise than on demand, but not more than one year after date or sight—				
Rs.				
if the amount of the bill or note does not exceed				
	200	0 3 0	0 2 0	0 1 0
if it exceeds Rs. 200 and does not exceed				
	400	0 6 0	0 3 0	0 2 0
Ditto	600	0 9 0	0 5 0	0 3 0
Ditto	800	0 12 0	0 6 0	0 4 0
Ditto	1,000	0 15 0	0 8 0	0 5 0
Ditto	1,200	1 2 0	0 9 0	0 6 0
Ditto	1,600	1 8 0	0 12 0	0 8 0
Ditto	2,500	2 4 0	1 2 0	0 12 0
Ditto	5,000	4 8 0	2 4 0	1 8 0
Ditto	7,500	6 12 0	3 6 0	2 4 0
Ditto	10,000	9 0 0	4 8 0	3 0 0
Ditto	15,000	13 8 0	6 12 0	4 8 0
Ditto	20,000	18 0 0	9 0 0	6 0 0
Ditto	25,000	22 8 0	11 4 0	7 8 0
Ditto	30,000	27 0 0	13 8 0	9 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.		9 0 0	4 8 0	3 0 0

3. In section 23A, sub-section (I), of the said Act, for the words
Amendment of Act II, and figure "Article No. 5 (b)", the words and
1899, section 23A. . . figure "Article No. 5 (c)" shall be substituted.

W. H. VINCENT,
Secretary to the Government of India
IV A

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 1st March 1912, and is hereby promulgated for general information:—

ACT, No. II OF 1912.
THE CO-OPERATIVE SOCIETIES
ACT 1912.

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47. Prohibition of the use of the word "co-operative".
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49. Saving of existing societies.
50. Repeal.

An Act to amend the Law relating to Co-operative Societies.

WHEREAS it is expedient further to facilitate the formation of Co-operative Societies for the promotion of thrift and self-help among agriculturists, artisans and persons of limited means, and for that purpose to amend the law relating to Co-operative Societies ; It is hereby enacted as follows :—

Preliminary.

1. (1) This Act may be called the Co-operative Societies Act, 1912 ; and

Short title and extent.

(2) It extends to the whole of British India.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(a) "by-laws" means the registered by-laws for the time being in force and includes a registered amendment of the by-laws :

(b) "committee" means the governing body of a registered society to whom the management of its affairs is entrusted :

(c) "member" includes a person joining in the application for the registration of a society and a person admitted to membership after registration in accordance with the by-laws and any rules :

(d) "officer" includes a chairman, secretary, treasurer, member of committee, or other person empowered under the rules or the by-laws to give directions in regard to the business of the society :

(e) "registered society" means a society registered or deemed to be registered under this Act :

(f) "Registrar" means a person appointed to perform the duties of a Registrar of Co-operative Societies under this Act : and

(g) "rules" means rules made under this Act.

Registration.

3. The Local Government may appoint a person to be Registrar of Co-operative Societies for the Province or any portion of it, and may appoint persons to assist such Registrar, and may, by general or special order, confer on any such persons all or any of the powers of a Registrar under this Act.

4. Subject to the provisions hereinafter contained, a society which has as its object the promotion of the economic interests of its members in accordance with co-operative principles, or a society established with the object of facilitating the operations of such a society, may be registered under this Act with or without limited liability :

Provided that unless the Local Government by general or special order otherwise directs—

(1) the liability of a society of which a member is a registered society shall be limited ;

(2) the liability of a society of which the object is the creation of funds to be lent to its members, and of which the majority of the members are agriculturists, and of which no member is a registered society, shall be unlimited.

5. Where the liability of the members of a society is limited by shares, no member other than a registered society shall—

Restrictions on interest of member of society with limited liability and a share capital.

(a) hold more than such portion of the share capital of the society, subject to a maximum of one-fifth, as may be prescribed by the rules ; or

(b) have or claim any interest in the shares of the society exceeding one thousand rupees.

6. (1) No society, other than a society of which a member is a registered society, shall be registered under this Act which does not consist of at least ten persons above the age of eighteen years and, where the object of the society is the creation of funds to be lent to its members, unless such persons—

(a) reside in the same town or village or in the same group of villages ; or,

(b) save where the Registrar otherwise directs, are members of the same tribe, class, caste or occupation.

(2) The word "limited" shall be the last word in the name of every society with limited liability registered under this Act.

7. When any question arises whether for the purposes of this Act a person is an agriculturist or a non-agriculturist, or whether any person is a resident in a town or village or group of villages, or whether two or more villages shall be considered to form a group, or whether any person belongs to any particular tribe, class, caste or occupation, the question shall be decided by the Registrar, whose decision shall be final.

8. (1) For purposes of registration an application for registration shall be made to the Registrar.

Power of Registrar to decide certain questions.

Application for registration.

(2) The application shall be signed—

(a) in the case of a society of which no member is a registered society, by at least ten persons qualified in accordance with the requirements of section 6, sub-section (1); and

(b) in the case of a society of which a member is a registered society, by a duly authorised person on behalf of every such registered society, and, where all the members of the society are not registered societies, by ten other members or, when there are less than ten other members, by all of them.

(3) The application shall be accompanied by a copy of the proposed by-laws of the society, and the persons by whom or on whose behalf such application is made shall furnish such information in regard to the society as the Registrar may require.

9. If the Registrar is satisfied that a society has complied with the provisions of this Act and the rules and that its proposed by-laws are not contrary to the Act or to the rules, he may, if he thinks fit, register the society and its by-laws.

10. A certificate of registration signed by the Registrar shall be conclusive evidence that the society therein mentioned is duly registered unless it is proved that the registration of the society has been cancelled.

11. (1) No amendment of the by-laws of a registered society shall be valid until the same has been registered under this Act, for which purpose a copy of the amendment shall be forwarded to the Registrar.

(2) If the Registrar is satisfied that any amendment of the by-laws is not contrary to this Act or to the rules, he may, if he thinks fit, register the amendment.

(3) When the Registrar registers an amendment of the by-laws of a registered society, he shall issue to the society a copy of the amendment certified by him, which shall be conclusive evidence that the same is duly registered.

Rights and liabilities of members.

12. No member of a registered society shall exercise the rights of a member unless or until he has made such payment to the society in respect of membership or acquired such interest in the society, as may be prescribed by the rules or by-laws.

13. (1) Where the liability of the members of a registered society is not limited by shares, each member shall, notwithstanding the amount of his interest in the capital, have one vote only as a member in the affairs of the society.

(2) Where the liability of the members of a registered society is limited by shares, each member shall have as many votes as may be prescribed by the by-laws.

(3) A registered society which has invested any part of its funds in the shares of any other registered society may appoint as its proxy, for the purpose of voting in the affairs of such other registered society, any one of its members.

14. (1) The transfer or charge of the share or interest of a member in the capital of a registered society, shall be subject to such conditions as to maximum holding as may be prescribed by this Act or by the rules.

(2) In case of a society registered with unlimited liability a member shall not transfer any share held by him or his interest in the capital of the society or any part thereof unless—

(a) he has held such share or interest for not less than one year; and

(b) the transfer or charge is made to the society or to a member of the society.

Duties of registered societies.

15. Every registered society shall have an address, registered in accordance with the rules, to which all notices and communications may be sent, and shall send to the Registrar notice of every change thereof.

16. Every registered society shall keep a copy of this Act and of the rules governing such society, and of its by-laws open to inspection free of charge at all reasonable times at the registered address of the society.

17. (1) The Registrar shall audit or cause to be audited by some person authorized by him by general or special order in writing in this behalf the accounts of every registered society once at least in every year.

(2) The audit under sub-section (1) shall include an examination of overdue debts, if any, and a valuation of the assets and liabilities of the society.

(3) The Registrar, the Collector or any person authorised by general or special order in writing in this behalf by the Registrar shall at all times have access to all the books, accounts, papers and securities of a society, and every officer of the society shall furnish such information in regard to the transactions and working of the society as the person making such inspection may require.

Privileges of registered societies.

18. The registration of a society shall render it a body corporate by the name under which it is registered, with perpetual succession and a common seal, and with power to hold property, to enter into contracts, to institute and defend suits and other legal proceedings and to do all things necessary for the purposes of its constitution.

19. Subject to any prior claim of the Government in respect of land-revenue or any money recoverable as land-revenue or of a landlord in respect of rent or any money recoverable as rent, a registered society shall be entitled

in priority to other creditors to enforce any outstanding demand due to the society from a member or past member—

(a) in respect of the supply of seed or manure or of the loan of money for the purchase of seed or manure—upon the crops or other agricultural produce of such member or person at any time within eighteen months from the date of such supply or loan ;

(b) in respect of the supply of cattle, fodder for cattle, agricultural or industrial implements or machinery, or raw materials for manufacture, or of the loan of money for the purchase of any of the foregoing things—upon any such things so supplied, or purchased in whole or in part from any such loan, or on any articles manufactured from raw materials so supplied or purchased.

20. A registered society shall have a charge upon the share or interest in the capital and on the deposits of a member or past member and upon any dividend, bonus or profits payable to a member or past member in respect of any debt due from such member or past member to the society, and may set off any sum credited or payable to a member or past member in or towards payment of any such debt.

21. Subject to the provisions of section 20, the share or interest of a member in the capital of a registered society shall not be liable to attachment or sale under any decree or order of a Court of Justice in respect of any debt or liability incurred by such member, and neither the Official Assignee under the Presidency-towns Insolvency Act, 1909, nor a Receiver under the Provincial Insolvency Act, 1907, shall be entitled to or have any claim on such share or interest.

22. (1) On the death of a member a registered society may transfer the share or interest of the deceased member to the person nominated in accordance with the rules made in this behalf, or, if there is no person so nominated, to such person as may appear to the committee to be the heir or legal representative of the deceased member, or pay to such nominee, heir or legal representative, as the case may be, a sum representing the value of such member's share or interest, as ascertained in accordance with the rules or by-laws:

Provided that—

(i) in the case of a society with unlimited liability, such nominee, heir or legal representative, as the case may be, may require payment by the society of the value of the share or interest of the deceased member ascertained as aforesaid ;

(ii) in the case of a society with limited liability, the society shall transfer the share or interest of the deceased member to such nominee, heir or legal representative, as the case may be, being qualified in accordance with the rules and by-laws for membership of the society, or on his application within one month of the death of the deceased member to any person specified in the application who is so qualified.

(2) A registered society may pay all other moneys due to the deceased member from the society to such nominee, heir or legal representative, as the case may be.

(3) All transfers and payments made by a registered society in accordance with the provisions of this section shall be valid and effectual against any demand made upon the society by any other person.

23. The liability of a past member for the Liability of past debts of a registered society member, as they existed at the time when he ceased to be a member shall continue for a period of two years from the date of his ceasing to be a member.

24. The estate of a deceased member shall be Liability of the liable for a period of one estates of deceased year from the time of his members, decease for the debts of a registered society as they existed at the time of his decease.

25. Any register or list of members or shares kept by any registered Register of members. society shall be *prima facie* evidence of any of the following particulars entered therein :—

(a) the date at which the name of any person was entered in such register or list as a member ;

(b) the date at which any such person ceased to be a member.

26. A copy of any entry in a book of a registered society regularly kept Proof of entries in societies' books. in the course of business, shall, if certified in such manner as may be prescribed by the rules, be received, in any suit or legal proceeding, as *prima facie* evidence of the existence of such entry, and shall be admitted as evidence of the matters, transactions and accounts therein recorded in every case where, and to the same extent as, the original entry itself is admissible.

27. Nothing in section 17, sub-section (1), clauses (b) and (c), of the Exemption from compulsory registration of instruments relating to shares and debentures of registered society. Indian Registration Act, XVI of 1908, shall apply to—

(1) any instrument relating to shares in a registered society, notwithstanding that the assets of such society consist in whole or in part of immoveable property ; or

(2) any debenture issued by any such society and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immoveable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the society has mortgaged, conveyed or otherwise transferred the whole or part of its immoveable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures ; or

(3) any endorsement upon or transfer of any debenture issued by any such society.

28. The Governor General in Council, by notification in the Gazette of India, may, in the case of any registered society or class of registered society, remit—

Power to exempt from income-tax, stamp-duty and registration-fees.

- (a) the income-tax payable in respect of the profits of the society, or of the dividends or other payments received by the members of the society on account of profits;
- (b) the stamp-duty with which, under any law for the time being in force, instruments executed by or on behalf of a registered society or by an officer or member and relating to the business of such society, or any class of such instruments, are respectively chargeable;
- (c) any fee payable under the law of registration for the time being in force.

Property and funds of registered societies.

29. (1) A registered society shall not make a loan to any person other than a member :

Restrictions on loans.

Provided that, with the general or special sanction of the Registrar, a registered society may make loans to another registered society.

(2) Save with the sanction of the Registrar, a society with unlimited liability shall not lend money on the security of moveable property.

(3) The Local Government may, by general or special order, prohibit or restrict the lending of money on mortgage of immoveable property by any registered society or class of registered societies.

30. A registered society shall receive deposits and loans from persons who are not members only to such extent and under such conditions as may be prescribed by the rules or by-laws.

Restrictions on borrowing.

31. Save as provided in sections 29 and 30, the transactions of a registered society with persons other than members shall be subject to such prohibitions and restrictions, if any, as the Local Government may, by rules, prescribe.

Restrictions on other transactions with non-members.

32. (1) A registered society may invest or deposit its funds—

- (a) in the Government Savings Bank, or
- (b) in any of the securities specified in section 20 of the Indian Trusts Act, 1882, or
- (c) in the shares or on the security of any other registered society, or
- (d) with any bank or person carrying on the business of banking, approved for this purpose by the Registrar, or
- (e) in any other mode permitted by the rules,

(2) Any investments or deposits made before the commencement of this Act which would have been valid if this Act had been in force are hereby ratified and confirmed.

33. No part of the funds of a registered society shall be divided by way of bonus or dividend or otherwise among its members :

Funds not to be divided by way of profit.

Provided that after at least one-fourth of the net profits in any year have been carried to a reserve fund, payments from the remainder of such profits and from any profits of past years available for distribution may be made among the members to such extent and under such conditions as may be prescribed by the rules or by-laws :

Provided also that in the case of a society with unlimited liability no distribution of profits shall be made without the general or special order of the Local Government in this behalf.

34. Any registered society may, with the sanction of the Registrar, after one-fourth of the net profits in any year has been carried to a reserve fund, contribute an amount not exceeding ten per cent. of the remaining net profits to any charitable purpose, as defined in section 2 of the Charitable Endowments Act, 1890.

Contribution to charitable purpose.

I of 1890.

Inspection of affairs.

35. (1) The Registrar may of his own motion, and shall on the request of the Collector, or on the application of a majority of the committee, or of not less than one-third of the members, hold an inquiry or direct some person authorized by him by order in writing in this behalf to hold an inquiry into the constitution, working and financial condition of a registered society.

(2) All officers and members of the society shall furnish such information in regard to the affairs of the society as the Registrar or the person authorized by the Registrar may require.

36. (1) The Registrar shall, on the application of a creditor of a registered society, inspect or direct some person authorized by him by order in writing in this behalf to inspect the books of the society :

Inspection of books of indebted society.

Provided that—

- (a) the applicant satisfies the Registrar that the debt is a sum then due, and that he has demanded payment thereof and has not received satisfaction within a reasonable time; and
 - (b) the applicant deposits with the Registrar such sum as security for the costs of the proposed inspection as the Registrar may require.
- (2) The Registrar shall communicate the results of any such inspection to the creditor.

37. Where an inquiry is held under section 35, or an inspection is made

Costs of inquiry. under section 36, the Registrar may apportion the costs, or such part of the costs as he may think right, between the society, the members or creditor demanding an inquiry or inspection, and the officers or former officers of the society.

38. Any sum awarded by way of costs under

Recovery of costs. section 37 may be recovered, on application to a Magistrate having jurisdiction in the place where the person from whom the money is claimable actually and voluntarily resides or carries on business, by the distress and sale of any moveable property within the limits of the jurisdiction of such Magistrate belonging to such person.

Dissolution of society.

39. (1) If the Registrar, after an inquiry has been held under section 35 or after an inspection has been made under section 36 or on receipt of an application made by three-fourths of the members of a registered society, is of opinion that the society ought to be dissolved, he may cancel the registration of the society.

(2) Any member of a society may, within two months from the date of an order made under sub-section (1), appeal from such order.

(3) Where no appeal is presented within two months from the making of an order cancelling the registration of a society, the order shall take effect on the expiry of that period.

(4) Where an appeal is presented within two months, the order shall not take effect until it is confirmed by the appellate authority.

(5) The authority to which appeals under this section shall lie shall be the Local Government :

Provided that the Local Government may, by notification in the local official Gazette, direct that appeals shall lie to such Revenue-authority as may be specified in the notification.

40. Where it is a condition of the registration of a society that it should consist of at least ten members, the Registrar may, by order in writing, cancel the registration of the society if at any time it is proved to his satisfaction that the number of the members has been reduced to less than ten.

41. Where the registration of a society is cancelled, the society shall cease to exist as a corporate body—

(a) in the case of cancellation in accordance with the provisions of section 39, from the date the order of cancellation takes effect ;

(b) in the case of cancellation in accordance with the provisions of section 40, from the date of the order.

42. (1) Where the registration of a society is cancelled under section 39 or section 40, the Registrar may appoint a competent person to be liquidator of the society.

(2) A liquidator appointed under sub-section (1) shall have power—

(a) to institute and defend suits and other legal proceedings on behalf of the society by his name of office ;

(b) to determine the contribution to be made by the members and past members of the society respectively to the assets of the society ;

(c) to investigate all claims against the society and, subject to the provisions of this Act, to decide questions of priority arising between claimants ;

(d) to determine by what persons and in what proportions the costs of the liquidation are to be borne ; and

(e) to give such directions in regard to the collection and distribution of the assets of the society, as may appear to him to be necessary for winding up the affairs of the society.

(3) Subject to any rules, a liquidator appointed under this section shall, in so far as such powers are necessary for carrying out the purposes of this section, have power to summon and enforce the attendance of witnesses and to compel the production of documents by the same means and (so far as may be) in the same manner as is provided in the case of a Civil Court under the Code of Civil Procedure, 1908.

V of 1908.

(4) Where an appeal from any order made by a liquidator under this section is provided for by the rules, it shall lie to the Court of the District Judge.

(5) Orders made under this section shall, on application, be enforced as follows :—

(a) when made by a liquidator, by any Civil Court having local jurisdiction in the same manner as a decree of such Court ;

(b) when made by the Court of the District Judge on appeal, in the same manner as a decree of such Court made in any suit pending therein.

(6) Save in so far as is hereinbefore expressly provided, no Civil Court shall have any jurisdiction in respect of any matter connected with the dissolution of a registered society under this Act.

Rules.

43. (1) The Local Government may, for the whole or any part of the Province and for any registered society or class of such societies, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) subject to the provisions of section 5, prescribe the maximum number of shares or portion of the capital of a society which may be held by a member ;

(b) prescribe the forms to be used and the conditions to be complied with in the making of applications for the registration of a society and the procedure in the matter of such applications ;

- (c) prescribe the matters in respect of which a society may or shall make by-laws and for the procedure to be followed in making, altering and abrogating by-laws, and the conditions to be satisfied prior to such making, alteration or abrogation;
- (d) prescribe the conditions to be complied with by persons applying for admission or admitted as members, and provide for the election and admission of members, and the payment to be made and the interests to be acquired before the exercise of the right of membership;
- (e) regulate the manner in which funds may be raised by means of shares or debentures or otherwise;
- (f) provide for general meetings of the members and for the procedure at such meetings and the powers to be exercised by such meetings;
- (g) provide for the appointment, suspension and removal of the members of the committee and other officers, and for the procedure at meetings of the committee, and for the powers to be exercised and the duties to be performed by the committee and other officers;
- (h) prescribe the accounts and books to be kept by a society and provide for the audit of such accounts and the charges, if any, to be made for such audit, and for the periodical publication of a balance-sheet showing the assets and liabilities of a society;
- (i) prescribe the returns to be submitted by a society to the Registrar and provide for the persons by whom and the form in which such returns shall be submitted;
- (j) provide for the persons by whom and the form in which copies of entries in books of societies may be certified;
- (k) provide for the formation and maintenance of a register of members and, where the liability of the members is limited by shares, of a register of shares;
- (l) provide that any dispute touching the business of a society between members or past members of the society or persons claiming through a member or past member or between a member or past member or persons so claiming and the committee or any officer shall be referred to the Registrar for decision or, if he so directs, to arbitration, and prescribe the mode of appointing an arbitrator or arbitrators and the procedure to be followed in proceedings before the Registrar or such arbitrator or arbitrators, and the enforcement of the decisions of the Registrar or the awards of arbitrators;
- (m) provide for the withdrawal and expulsion of members and for the payments, if any, to be made to members who withdraw or are expelled and for the liabilities of past members;
- (n) provide for the mode in which the value of a deceased member's interest shall be ascertained, and for the nomination of a person to whom such interest may be paid or transferred;
- (o) prescribe the payments to be made and the conditions to be complied with by members applying for loans, the period for which loans may be made, and the amount which may be lent, to an individual member;
- (p) provide for the formation and maintenance of reserve funds, and the objects to which such funds may be applied, and for the investment of any funds under the control of the society;
- (q) prescribe the extent to which a society may limit the number of its members;
- (r) prescribe the conditions under which profits may be distributed to the members of a society with unlimited liability and the maximum rate of dividend which may be paid by societies;
- (s) subject to the provisions of section 39, determine in what cases an appeal shall lie from the orders of the Registrar and prescribe the procedure to be followed in presenting and disposing of such appeals; and
- (t) prescribe the procedure to be followed by a liquidator appointed under section 42, and the cases in which an appeal shall lie from the order of such liquidator.
- (3) The Local Government may delegate, subject to such conditions, if any, as it thinks fit, all or any of its powers to make rules under this section to any authority specified in the order of delegation.
- (4) The power to make rules conferred by this section is subject to the condition of the rules being made after previous publication.
- (5) All rules made under this section shall be published in the local official Gazette and on such publication shall have effect as if enacted in this Act.

Miscellaneous.

44. (1) All sums due from a registered society or from an officer or member of a registered society as such to the Government, including any costs awarded to the Government under section 37, may be recovered in the same manner as arrears of land-revenue.

(2) Sums due from a registered society to Government and recoverable under sub-section (1) may be recovered, firstly, from the property of the society; secondly, in the case of a society of which the liability of the members is limited, from the members subject to the limit of their liability; and, thirdly, in the case of other societies, from the members.

45. Notwithstanding anything contained in this Act, the Local Government may, by special order in each case and subject to such conditions, if any, as it may impose, exempt any society from any of the requirements of this Act as to registration.

Power to exempt societies from conditions as to registration.

46. The Local Government may, by general or special order, exempt any registered society from any of the provisions of this Act or may direct that such provisions shall apply to such society with such modifications as may be specified in the order.

47. (1) No person other than a registered society shall trade or carry on business under any name or title of which the word "co-operative" is part without the sanction of the Local Government:

Prohibition of the use of the word "co-operative".

Provided that nothing in this section shall apply to the use by any person or his successor in interest of any name or title under which he

traded or carried on business at the date on which this Act comes into operation.

(2) Whoever contravenes the provisions of this section shall be punishable with fine which may extend to fifty rupees and in the case of a continuing offence with further fine of five rupees for each day on which the offence is continued after conviction therefor.

48. The provisions of the Indian Companies Act, 1882, shall not apply to registered societies.

Indian Companies Act, 1882, not to apply.

49. Every society now existing which has been registered under the Co-operative Credit Societies Act, 1904, shall be deemed to be registered under this Act, and its by-laws shall, so far as the same are not inconsistent with the express provisions of this Act, continue in force until altered or rescinded.

50. The Co-operative Credit Societies Act, 1904, is hereby repealed.

Repeal.

W. H. VINCENT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 1st March 1912 and is hereby promulgated for general information :—

ACT NO. III OF 1912.

An Act further to amend the Indian Post Office Act, 1898.

WHEREAS it is expedient further to amend the Indian Post Office Act, 1898 ; It is hereby enacted as follows :—

1. This Act may be called the Indian Post Office (Amendment) Act, 1912.

2. For sub-sections (1) and (2) of section 21 of the said Act, the following sub-sections shall be substituted, namely :—

“21. (1) The Governor General in Council may make rules as to the transmission of articles by post.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) specify articles which may not be transmitted by post ;

(b) prescribe conditions on which articles may be transmitted by post ;

(c) provide for the detention and disposal of articles in course of transmission by post in contravention of rules made under clause (a) or clause (b) ;

(d) provide for the granting of receipts for, and the granting and obtaining of certificates of, posting and delivery of postal articles and the sums to be paid, in addition to any other postage, for such receipts and certificates ; and

(e) regulate covers, forms, dimensions, maximum weights, and enclosures, and the use of postal articles, other than letters, for making communications.

3. (1) In section 23, sub-section (2), of the said Act, after the words “ in contravention of ” the words and figures “ section 20, clause (a), or of ” shall be inserted.

(2) In sub-section (3) of the same section of the said Act, for clause (b) the following shall be substituted, namely :—

“ (b) any postal article sent by post in contravention of the provisions of section 20 may be disposed of in such manner as the Governor General in Council may by rule direct.”

4. In section 24 of the said Act, for the words “ Where a postal article, suspected to contain any contraband goods ” the words “ Except as otherwise provided in this Act, where a postal article suspected to contain any goods of which the import by post or the transmission by post is prohibited by or under any enactment for the time being in force,” shall be substituted.

5. In section 25 of the said Act, for the words “ all such goods found ” the words “ all postal articles reasonably believed or found to contain such goods ” shall be substituted ; and to the same section the following shall be added, namely :—

“ In carrying out any such search, such officer of the Post Office may open or unfasten, or cause to be opened or unfastened, any newspaper or any book, pattern or sample packet in course of transmission by post.”

6. In section 26, sub-section (1), of the said Act, for the words “ shall be delivered to the Government or to an officer thereof mentioned in the order, to be disposed of in such manner as the Governor General in Council may

direct", the following shall be substituted, namely :—

"shall be disposed of in such manner as the authority issuing the order may direct."

7. (1) In section 35, sub-section (2), of the said Act, at the end of clause (c) the word "and" shall be omitted, and after clause (d) the following shall be added, namely :—

"(e) provide for the retention and repayment to the addressee in cases of fraud of money recovered on the delivery of any value-payable postal article; and
(f) prescribe the fees to be charged for inquiries into complaints regarding the delivery of or payment for value-payable postal articles."

(2) After sub-section (3) of the same section the following shall be added, namely :—

"(4) No suit or other legal proceeding shall be instituted against the Secretary of

State for India in Council or any officer of the Post Office in respect of anything done, or in good faith purporting to be done, under any rule made under clause (e) of sub-section (2)."

8. To section 48 of the said Act the following shall be added, namely :—
Addition to section 48 of same Act.

"or

(e) any wrong payment or delay in payment of a money order beyond the limits of British India by an officer of any post office, not being one established by the Governor General in Council."

W. H. VINCENT,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 16th March, 1912, and is hereby promulgated for general information :—

ACT No. IV OF 1912.

THE INDIAN LUNACY ACT, 1912.

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SCHEDULE I.—FORMS.

SCHEDULE II.—ENACTMENTS REPEALED.

An Act to consolidate and amend the law relating to Lunacy.

WHEREAS it is expedient to consolidate and amend the law relating to lunacy; It is hereby enacted as follows :—

**PART I.
PRELIMINARY.**

CHAPTER I.

Short title and extent. 1. (1) This Act may be called the Indian Lunacy Act, 1912.

(2) It extends to the whole of British India, including British Baluchistan, the Santhal Parganas, and the Pargana of Spiti.

2. Nothing contained in Part II shall be deemed to affect the powers of any High Court which is or hereafter may be established under the Indian High Courts Acts, 1861 to 1911, over any person found to be a lunatic by inquisition or over the property of such lunatic, or the rights of any person appointed by such Court as guardian of the person or manager of the estate of such lunatic.

3. In this Act, unless there is anything repugnant in the subject or context, —

(1) "asylum" means an asylum for lunatics established or licensed by Government :

(2) "cost of maintenance" in an asylum includes the cost of lodging, maintenance, clothing, medicine and care of a lunatic and any expenditure incurred in removing such lunatic to and from an asylum :

(3) "District Court" means the principal Civil Court of original jurisdiction in any area outside the local limits for the time being of the Presidency-towns :

(4) "criminal lunatic" means any person for whose confinement in, or removal to an asylum, jail or other place of safe custody an order has been made in accordance with the provisions of section 466 or section 471 of the Code of Criminal Procedure, 1898, or of section 30 of the Prisoners Act, 1900 :

(5) "lunatic" means an idiot or person of unsound mind :

(6) "Magistrate" means a Presidency Magistrate, District Magistrate, Sub-Divisional Magistrate or a Magistrate of the first class specially empowered by the Local Government to perform the functions of a Magistrate under this Act :

(7) "medical officer" means a gazetted medical officer of Government, and includes a medical practitioner declared by general or special order of the Local Government to be a medical officer for the purposes of this Act :

(8) "medical practitioner" means a holder of a qualification to practise medicine and surgery which can be registered in the United Kingdom in accordance with the law for the time being in force for the registration of medical practitioners, and includes any person declared by general or special order of the Local Government to be a medical practitioner for the purposes of this Act :

(9) "prescribed" means prescribed by this Act or by rule made thereunder :

(10) "reception order" means an order made under the provisions of this Act for the reception into an asylum of a lunatic other than a lunatic so found by inquisition :

(11) "relative" includes any person related by blood, marriage or adoption : and

(12) "rule" means a rule made under this Act.

**PART II.
RECEPTION, CARE AND TREATMENT
OF LUNATICS.**

CHAPTER II.

RECEPTION OF LUNATICS.

4. (1) No person other than a criminal lunatic or a lunatic so found by inquisition shall be received or detained in an asylum without a reception order save as provided by sections 8, 16 and 98 :

Provided that any person in charge of an asylum may, with the consent of two of the visitors of such asylum, which consent shall not be given except upon a written application from the intending boarder, receive and lodge as a boarder in such asylum any person who is desirous of submitting himself to treatment.

(2) A boarder received in an asylum under the proviso to sub-section (1) shall not be detained in the asylum for more than twenty-four hours after he has given to the person in charge of the asylum notice in writing of his desire to leave such asylum.

Reception Orders on petition.

5. (1) An application for a reception order shall be made by petition accompanied by a statement of particulars to the Magistrate within the local limits of whose jurisdiction the alleged lunatic ordinarily resides, shall be in the form prescribed and shall be supported by two medical certificates on separate sheets of paper, one of which shall be from a medical officer.

(2) If either of the medical certificates is signed by any relative, partner or assistant of the lunatic or of the petitioner, the petition shall state the fact, and, where the person signing is a relative, the exact manner in which he is related to the lunatic or petitioner.

(3) The petition shall also state whether any previous application has been presented for an inquiry into the mental capacity of the alleged lunatic in any Court ; and if such application has been made, a certified copy of the order made thereon shall be attached to the petition.

(4) No application for a reception order shall be entertained in any area outside the Presidency-towns unless the Local Government has, by notification in the local official Gazette, declared such area as an area in which reception orders may be made.

6. (1) The petition shall be presented, if possible, by —

(a) the husband or wife of the alleged lunatic, or

(b) by any other relative of his.

(2) If the petition is not so presented, it shall contain a statement of the reasons why it is not so presented, and of the connection of the petitioner with the alleged lunatic, and the circumstances under which he presents the petition.

(3) No person shall present a petition unless he has attained the age of majority as determined by the law to which he is subject, and has, within fourteen days before the presentation of the petition, personally seen the said lunatic.

(4) The petition shall be signed and verified by the petitioner, and the statement of prescribed particulars by the person making such statement.

24 & 25 Vict.
c. 100, to 1 &
2 Geo. 5, c.
18.

V of 1898.
III of 1900.

7. (1) Upon the presentation of the petition the Magistrate shall consider the allegations in the petition and the evidence of lunacy appearing by the medical certificates.

(2) If he considers that there are grounds for proceeding further, he shall personally examine the alleged lunatic unless for reasons to be recorded in writing he thinks it unnecessary or inexpedient so to do.

(3) If he is satisfied that a reception order may properly be made forthwith, he may make the same accordingly.

(4) If he is not so satisfied, he shall fix a date (notice whereof shall be given to the petitioner and to any other person to whom in the opinion of the Magistrate notice should be given) for the consideration of the petition, and he may make such further or other inquiries of or concerning the alleged lunatic as he thinks fit.

8. Upon the presentation of the petition the Magistrate may make such order as he thinks fit for the suitable custody of the alleged lunatic pending the conclusion of the inquiry.

9. The petition shall be considered in private in the presence of the petitioner, the alleged lunatic (unless the Magistrate in his discretion otherwise directs), any person appointed by the alleged lunatic to represent him and such other persons as the Magistrate thinks fit.

10. (1) At the time appointed for the consideration of the petition, the Magistrate may either make a reception order or dismiss the petition, or may adjourn the same for further evidence or inquiry, and may make such order as to the payment of the costs of the inquiry by the person upon whose application it was made, or out of the estate of the alleged lunatic if found to be of unsound mind, or otherwise, as he thinks fit.

(2) If the petition is dismissed, the Magistrate shall record in writing his reasons for dismissing the same, and shall deliver or cause to be delivered to the petitioner a copy of such order.

11. No reception order shall be made under section 7 or section 10, save in the case of a lunatic who is dangerous and unfit to be at large, unless—

(a) the Magistrate is satisfied that the person in charge of an asylum is willing to receive the lunatic, and

(b) the petitioner or some other person engages in writing to the satisfaction of the Magistrate to pay the cost of maintenance of the lunatic.

Reception orders otherwise than on petition.

12. When any European who is subject to the provisions of the Army Act has been declared a lunatic in accordance with the provisions of the military regulations in force for the time being, and it appears to any administrative medical officer that he should be removed to an asylum, such administrative medical officer may, if he thinks fit, make a reception order under his hand for the admission of the said lunatic into any

asylum which has been duly authorized for the purpose by the Governor General in Council.

13. (1) Every officer in charge of a police station may arrest or cause to be arrested all persons found wandering at large within the limits of his station whom he has reason to believe to be lunatics, and shall arrest or cause to be arrested all persons within the limits of his station whom he has reason to believe to be dangerous by reason of lunacy. Any person so arrested shall be taken forthwith before the Magistrate.

(2) Every officer in charge of a police station who has reason to believe that any person within the limits of his station is deemed to be a lunatic and is not under proper care and control, or is cruelly treated or neglected by any relative or other person having the charge of him, shall immediately report the fact to the Magistrate.

14. Whenever any person is brought before a Reception order in Magistrate under the provisions of sub-section (1) of section 13, the Magistrate shall examine such person, and if he thinks that there are grounds for proceeding further shall cause him to be examined by a medical officer and may make such other inquiries as he thinks fit; and if the Magistrate is satisfied that such person is a lunatic and a proper person to be detained, he may, if the medical officer who has examined such person, gives a medical certificate with regard to such person, make a reception order for the admission of such lunatic into an asylum:

Provided that, if any friend or relative desires that the lunatic be sent to a licensed asylum and engages in writing to the satisfaction of the Magistrate to pay the cost of maintenance of the lunatic in such asylum, the Magistrate shall, if the person in charge of such asylum consents, make a reception order for the admission of the lunatic into the licensed asylum mentioned in the engagement:

Provided further that if any friend or relative of the lunatic enters into a bond with or without sureties for such sum of money as the Magistrate thinks fit, conditioned that such lunatic shall be properly taken care of, and shall be prevented from doing injury to himself or to others, the Magistrate, instead of making a reception order, may, if he thinks fit, make him over to the care of such friend or relative.

15. (1) If it appears to the Magistrate, on the report of a police officer or the information of any other person, that any person within the limits of his jurisdiction deemed to be a lunatic is not under proper care and control, or is cruelly treated or neglected by any relative or other person having the charge of him, the Magistrate may cause the alleged lunatic to be produced before him, and summon such relative or other person as has or ought to have the charge of him.

(2) If such relative or other person is legally bound to maintain the alleged lunatic, the Magistrate may make an order for such alleged lunatic being properly cared for and treated, and, if such relative or other person wilfully neglects to comply with the said order, the Magistrate may sentence him to imprisonment for a term which may extend to one month.

(3) If there is no person legally bound to maintain the alleged lunatic, or if the Magistrate thinks fit so to do, he may proceed as prescribed in section 14, and upon being satisfied in manner aforesaid that the person deemed to be a lunatic is a lunatic and a proper person to be detained under care and treatment may, if a medical officer gives a medical certificate with regard to such lunatic, make a reception order for the admission of such lunatic into an asylum.

16. (1) When any person alleged to be a lunatic is brought before a Magistrate under the provisions of section 13 or section 15, the Magistrate may, by an order in writing, authorize the detention of the alleged lunatic in suitable custody for such time not exceeding ten days as may be, in his opinion, necessary to enable the medical officer to determine whether such alleged lunatic is a person in respect of whom a medical certificate may be properly given.

(2) The Magistrate may, from time to time, for the same purpose by order in writing, authorize such further detention of the alleged lunatic for periods not exceeding ten days at a time as he thinks necessary :

Provided that no person shall be detained in accordance with the provisions of this section for a total period exceeding thirty days from the date on which he was first brought before the Magistrate.

17. All acts which the Magistrate is authorized to do by sections 14, 15 or 16 may be done in the Presidency-towns or Rangoon by the Commissioner of Police ; and all duties which an officer in charge of a police-station is authorized or required to perform, may be performed in any of the Presidency-towns by an officer of the police-force not below the rank of an inspector.

Further provisions as to reception orders and medical certificates.

18. (1) Every medical certificate under this Act shall be made and signed by a medical practitioner or a medical officer, as the case may be, and shall be in the form prescribed.

(2) Every medical certificate shall state the facts upon which the person certifying has formed his opinion that the alleged lunatic is a lunatic, distinguishing facts observed by himself from facts communicated by others ; and no reception order on petition shall be made upon a certificate founded only upon facts communicated by others.

(3) Every medical certificate made under this Act shall be evidence of the facts therein appearing and of the judgment therein stated to have been formed by the person certifying on such facts, as if the matters therein appearing had been verified on oath.

19. (1) A reception order required to be founded on a medical certificate shall not be made unless the person who signs the medical certificate, or, where two certificates are required, each person who signs a certificate, has personally examined the

alleged lunatic, in the case of an order upon petition, not more than seven clear days before the date of the presentation of the petition, and, in all other cases, not more than seven clear days before the date of the order.

(2) Where two medical certificates are required, a reception order shall not be made unless each person signing a certificate has examined the alleged lunatic separately from the other.

20. A reception order, if the same appears to be in conformity with this Act, shall be sufficient authority for the petitioner or any person authorized by him, or in the case of an order not made upon petition, for the person authorized so to do by the person making the order, to take the lunatic and convey him to the place mentioned in such order and for his reception and detention therein, or in any asylum to which he may be removed in accordance with the provisions of this Act, and the order may be acted on without further evidence of the signature or of the jurisdiction of the person making the order.

21. Any authority making a reception order under this Part shall forthwith send a certified copy of the order to the person in charge of the asylum into which such lunatic is to be admitted.

22. Subject to the provisions of section 85, no Magistrate shall make a reception order for the admission of any lunatic into any asylum established by Government outside the Province in which the Magistrate exercises jurisdiction.

Detention of lunatics pending removal to asylum.

23. When any reception order has been made under sections 7, 10, 14 or 15, the Magistrate may, for reasons to be recorded in writing, direct that the lunatic, pending his removal to an asylum, be detained in suitable custody in such place as the Magistrate thinks fit.

Reception and detention of criminal lunatics.

24. An order under section 466 or section 471 of the Code of Criminal Procedure, 1898, or under section 30 of the Prisoners Act, 1900, directing the reception of a criminal lunatic into any asylum which is prescribed for the reception of criminal lunatics shall be sufficient authority for the reception and detention of any person named therein in such asylum or in any other asylum to which he may be lawfully transferred.

Reception after inquisition.

25. A lunatic so found by inquisition may be admitted into an asylum—

(1) in the case of an inquisition under Chapter IV, on an order made by or under the authority of the High Court ;

(2) in the case of an inquisition under Chapter V, on an order made by the District Court.

26. (1) When any lunatic has been admitted into an asylum in accordance with the provisions of section 25, the High Court or the District Court, as the case may be, shall, on the application of the person in charge of the asylum, make an order for the payment of the cost of maintenance of the lunatic in the asylum, and may from time to time direct that any sum of money payable under such order shall be recovered from the estate of the lunatic or of any person legally bound to maintain him :

Provided that, if at any time it shall appear to the satisfaction of the Court that the lunatic has not sufficient property, and that no person legally bound to maintain such lunatic has sufficient means for the payment of such cost, the Court shall certify the same instead of making such order for the payment of the cost as aforesaid.

(2) An order under sub-section (1) shall be enforced in the same manner and shall be of the same force and effect and subject to the same appeal as a decree made by the Court in a suit in respect of the property or person therein mentioned.

Amendment of order or certificate.

27. If, after the reception of any lunatic into any asylum, on a reception order, it appears that the order upon which he was received or the medical certificate or certificates upon which such order was made is or are defective or incorrect, the same may at any time afterwards be amended by the person or persons signing the same with the sanction of two or more of the visitors of the said asylum, one of whom shall be a medical officer.

CHAPTER III.

CARE AND TREATMENT.

Visitors.

28. (1) The Local Government shall appoint for every asylum not less than three visitors, one of whom at least shall be a medical officer.

(2) The Inspector-General of Prisons (where such office exists) shall be a visitor *ex officio* of all the asylums within the limits of his jurisdiction.

29. Two or more of the visitors, one of whom shall be a medical officer, shall, once at least in every month, together inspect every part of the asylum of which they are visitors, and see and examine as far as circumstances will permit, every lunatic and boarder therein, and the order and certificate for the admission of every lunatic admitted since the last visitation of the visitors, and shall enter in a book to be kept for that purpose any remarks which they may deem proper in regard to the management and condition of the asylum and the inmates thereof.

30. (1) When any person is confined under the provisions of section 466 or section 471 of the Code of Criminal Procedure, 1898, the Inspector-General of Prisons, if such person is confined in a jail, or the visitors of the asylum or any two of them, if he is confined in an asylum, may visit him in order to ascertain his state of mind ; and he shall be visited once at least in every six months by such Inspector-General or by two of such visitors as aforesaid ; and such Inspector-General or visitors shall make a special report as to the state of mind of such person to the authority under whose order he is confined.

(2) The Local Government may empower the officer in charge of the jail in which such person may be confined to discharge all or any of the functions of the Inspector-General under sub-section (1)

Discharge of lunatics.

31. (1) Three of the visitors of any asylum, of whom one shall be a medical officer, may, by order in writing, direct the discharge of any person detained in such asylum, and such person shall thereupon be discharged :

Provided that no order under this sub-section shall be made in the case of a person detained under a reception order under section 12, or, in the case of a criminal lunatic, otherwise than as provided by section 30 of the Prisoners Act, 1900.

(2) When such order is made, if the person is detained under the order of any public authority, notice of the order of discharge shall be immediately communicated to such authority.

32. (1) A lunatic detained in an asylum under a reception order, made on petition, shall be discharged if the person on whose petition the reception order was made so applies in writing to the person in charge of the asylum :

Provided that no lunatic shall be discharged under the provisions of sub-section (1) if the officer in charge of the asylum certifies in writing that the lunatic is dangerous and unfit to be at large.

(2) A person detained in an asylum under a reception order made under section 12 shall be detained therein until he is discharged therefrom in accordance with the military regulations in force for the time being, or until the officer making the order applies for his transfer to the military authorities in view to his removal to England.

(3) Whenever it appears to the officer in charge of an asylum that the discharge of a person therein detained under an order made under section 12 is necessary either on account of his recovery, or for any other purpose, such person shall be brought before the visitors of the asylum, and on the visitors recording their opinion that the discharge should be made, the General or other Officer Commanding the division, district, brigade or force, or other officer authorized to order the admission of such persons into an asylum, shall forthwith direct him

to be discharged, and such discharge shall take place in accordance with the military regulations in force for the time being.

33. When any relative or friend of a lunatic detained in any asylum under the provisions of sections 14, 15 or 17 is desirous that such lunatic shall

Order of discharge on undertaking of relative or due care of the lunatic. be delivered over to his care and custody, he may make application to the authority under whose order the lunatic is detained, and such authority, if it thinks fit, in consultation with the person in charge of the asylum and with the visitors or with one of them being a medical officer, and upon such relative or friend entering into a bond with or without sureties for such sum of money as the said authority thinks fit conditioned that such lunatic shall be properly taken care of and shall be prevented from doing injury to himself or to others, may make an order for the discharge of such lunatic, and such lunatic shall thereupon be discharged.

34. If any lunatic detained in an asylum on a reception order made under sections 7, 10, 14, 15 or 17 is subsequently found on an inquisition under Chapter IV or Chapter V not to be of unsound mind and incapable of managing himself and his affairs, the person in charge of the asylum shall forthwith, on the production of a certified copy of such finding, discharge the alleged lunatic from the asylum.

Removal of lunatics.

35. (1) Any lunatic may be removed from any asylum established by Government, to any other asylum within the province in accordance with any general or special order of the Local Government, and to any other asylum in any part of British India in accordance with any general or special order of the Governor General in Council:

Provided that no lunatic admitted into an asylum on a reception order made on petition shall be removed in accordance with the provisions of this sub-section until notice of such intended removal has been given to the petitioner.

(2) The Governor General in Council may make such general or special order as he thinks fit directing the removal of any person for whose confinement an order has been made under section 436 or section 471 of the Code of Criminal Procedure, 1898, from the place where he is for the time being confined, to any asylum, jail or other place of safe custody in British India.

Escape and re-capture.

36. Every person received into an asylum under any such order as is required by this Act, may be detained therein until he is removed or discharged as authorized by law, and in case of escape may, by virtue of such order, be re-taken by any police-officer or by the person in charge of such asylum, or any officer or servant belonging thereto, or any other person authorized in that behalf by the said person in charge, and conveyed to and received and detained in such asylum:

Order to justify detention and re-capture after escape. Provided that in the case of a lunatic not being a criminal lunatic or a lunatic in respect of whom

a reception order has been made under section 12, the power to re-take such escaped lunatic under this section shall be exercisable only for a period of one month from the date of his escape.

PART III.

JUDICIAL INQUISITION AS TO LUNACY.

CHAPTER IV.

PROCEEDINGS IN LUNACY IN PRESIDENCY-TOWNS.

Inquisition.

37. The Courts having jurisdiction under this Chapter shall be the High Courts of Judicature at Fort William, Madras and Bombay.

38. (1) The Court may upon application by Court may order inquisition as to persons alleged to be insane. order direct an inquisition whether a person subject to the jurisdiction of the Court who is alleged to be lunatic, is of unsound mind and incapable of managing himself and his affairs.

(2) Such order may also contain directions for inquiries concerning the nature of the property belonging to the alleged lunatic, the persons who are his relatives, the time during which he has been of unsound mind, or such other matters as to the Court may seem proper.

39. Application for such inquisition may be made by any relative of the alleged lunatic, or by the Advocate-General.

40. (1) Notice shall be given to the alleged lunatic of the time and place at which it is proposed to hold the inquisition.

(2) If it appears that personal service on the alleged lunatic would be ineffectual, the Court may direct such substituted service of the notice as it thinks fit.

(3) The Court may also direct a copy of such notice to be served upon any relative of the alleged lunatic and upon any other person to whom in the opinion of the Court notice of the application should be given.

41. (1) The Court may require the alleged lunatic to attend at such convenient time and place as it may appoint for the purpose of being personally examined by the Court, or by any person from whom the Court may desire to have a report of the mental capacity and condition of such alleged lunatic.

(2) The Court may likewise make an order authorizing any person or persons therein named to have access to the alleged lunatic for the purpose of a personal examination.

42. The attendance and examination of the alleged lunatic under the provisions of section 41 shall, if the alleged lunatic be a woman who, according to the manners and customs of the country, ought not to be compelled to appear in public, be regulated by the law and practice for the examination of such persons in other civil cases.

Powers of Court in respect of attendance and examination of lunatic.

Rules respecting attendance and examination of females alleged to be lunatic.

43. (1) If the alleged lunatic is not within the local limits of the jurisdiction of the Court, and the inquisition cannot conveniently be made in the manner hereinbefore provided, the Court may direct the inquisition to be made before the District Court within whose local jurisdiction the alleged lunatic may be; and such District Court shall accordingly proceed to make such inquisition in the same manner as if the alleged lunatic were subject to its jurisdiction, and shall certify its finding upon the matters of inquisition to the Court directing the inquisition.

(2) The record of evidence taken upon the inquisition shall be transmitted, together with any remarks the Court may think fit to make thereon, to the Court by which the inquisition was directed.

44. If the finding of the District Court appears to the Court directing the inquisition to be defective or insufficient in point of form, it may either amend the same or refer it back to the Court which made the inquisition to be amended.

45. The finding of the Court on the inquisition or the finding of the District Court to which the inquisition may have been referred under the provisions of section 43 with such amendments as may be made under the provisions of section 44, as the case may be, shall have the same effect, and be proceeded on in the same manner in regard to the appointment of a guardian of the person and a manager of the estate of the lunatic as the findings referred to in section 12 of the Lunacy (Supreme Courts) Act, 1858, immediately before the commencement of this Act.

Judicial powers over person and estate of lunatic.

46. (1) The Court may make orders for the custody of lunatics so found and management of by inquisition and the management of their estates.

(2) When upon the inquisition it is specially found that the person to whom the inquisition relates is of unsound mind so as to be incapable of managing his affairs, but that he is capable of managing himself, and is not dangerous to himself or to others, the Court may make such orders as it thinks fit for the management of the estate of the lunatic including proper provision for the maintenance of the lunatic and of such members of his family as are dependent on him for maintenance, but it shall not be necessary to make any order as to the custody of the person of the lunatic.

47. The Court, on the appointment of a manager of the estate of a lunatic, may direct by the order of appointment, or by any subsequent order, that such manager shall have such powers for the management of the estate as to the Court may seem necessary and proper, reference being had to the nature of the property, whether moveable or immoveable, of which the estate may consist:

Provided that no manager so appointed shall without the permission of the Court—

(a) mortgage, charge or transfer by sale, gift, exchange or otherwise, any immoveable property of the lunatic; or

(b) lease any such property for a term exceeding five years.

Such permission may be granted subject to any condition or restriction which the Court thinks fit to impose.

48. The Court may, on application made to it by petition concerning any matter whatsoever connected with the lunatic or his estate, make such order, subject to the provisions of this Chapter, respecting the application, as in the circumstances, it thinks fit.

Management and administration.

49. The Court may, if it appears to be just or for the lunatic's benefit, order that any property, moveable, or immoveable, of the lunatic, and whether in possession, reversion, remainder, or contingency be sold, charged, mortgaged, dealt with or otherwise disposed of as may seem most expedient for the purpose of raising or securing or repaying with or without interest money to be applied or which has been applied to all or any of the following purposes, namely—

- (1) the payment of the lunatic's debts or engagements;
- (2) the discharge of any incumbrance on his property;
- (3) the payment of any debt or expenditure incurred for the lunatic's maintenance or otherwise for his benefit;
- (4) the payment of or provision for the expenses of his future maintenance and the maintenance of such members of his family as are dependent on him for maintenance, including the expenses of his removal to Europe, if he shall be so removed, and all expenses incidental thereto;
- (5) the payment of the costs of any inquiry under this Chapter, and of any costs incurred by order or under the authority of the Court.

50. (1) The manager of the lunatic's estate shall, in the name and on behalf of the lunatic execute all such conveyances and instruments of transfer relative to any sale, mortgage or other disposition of his estate as the Court may order.

(2) Such manager shall, in like manner, under the order of the Court, exercise all powers whatsoever vested in a lunatic, whether the same are vested in him for his own benefit or in the character of trustee or guardian.

51. Where a person, having contracted to sell or otherwise dispose of his estate or any part thereof, afterwards becomes lunatic, the Court may, if the contract is such as the Court thinks ought to be performed, direct the manager of the estate to execute such conveyances and to do such other acts in fulfilment of the contract as it shall think proper.

52. (1) Where a person, being a member of a partnership firm, is found to be a lunatic, the Court may, on the application of the member becoming lunatic, dissolve the partnership.

(2) Upon such dissolution, or upon a dissolution by decree of Court or otherwise by due course of law, the manager of the estate may, in the name and on behalf of the lunatic, join with the other partners in disposing of the partnership property upon such terms, and shall do all such acts for carrying into effect the dissolution of the partnership, as the Court shall think proper.

53. Where a lunatic has been engaged in business, the Court may, if it appears to be for the lunatic's benefit that the business premises should be disposed of, order the manager of the estate to sell and dispose of the same; and the moneys arising from such sale shall be applied in such manner as the Court may direct.

54. Where a lunatic is entitled to a lease or under-lease, and it appears to be for the benefit of his estate that it should be disposed of, the manager of the estate may, by order of the Court, surrender, assign or otherwise dispose of the same to such person for such valuable or nominal consideration, and upon such terms, as the Court thinks fit.

55. If a lunatic is possessed of any immovable property situate beyond the local limits of the jurisdiction of the Court, which, by the law in force in the Province wherein such property is situated, subjects the proprietor, if disqualified, to the jurisdiction of the Court of Wards, the said Court of Wards may assume the charge of such property and manage the same according to the law for the time being in force for such management:

Provided that—

(1) in such case, no further proceedings in respect of the lunacy shall be taken under any such law, nor shall it be competent to the Court of Wards or to any Collector to appoint a guardian of the person of the said lunatic or a manager of the estate except of the immovable property which so subjects the proprietor as aforesaid:

(2) the surplus of the income of such property, after providing for the payment of the Government revenue and expenses of management, shall be disposed of from time to time in such manner as the High Court may direct:

(3) nothing contained in this section shall affect the powers given to the High Court by sections 49, 50 and 51 or (except so far as relates to the management of the said immovable property which so subjects the proprietor as aforesaid) the powers given by any other section.

56. (1) If it appears to the Court, having regard to the situation and condition in life of the lunatic and his family and the other circumstances of the case, to be expedient that his

property should be made available for his or their maintenance in a direct and inexpensive manner it may, instead of appointing a manager of the estate, order that the property if money or if of any other description the produce thereof, when realized, be paid to such person as the Court may think fit, to be applied for the purpose aforesaid.

(2) The receipt of the person so appointed shall be a valid discharge to any person who pays any money or delivers any property of the lunatic to such person.

Vesting orders.

57. Where any stock or Government securities or any share in a company (transferable within British India or the dividends of which are payable there) is or are standing in the name

of, or vested in, a lunatic, beneficially entitled thereto, or in a manager of the estate of a lunatic, or in a trustee for him, and the manager dies intestate, or himself becomes lunatic, or is out of the jurisdiction of the Court, or it is uncertain whether the manager is living or dead, or he neglects or refuses to transfer the stock, securities or shares, or to receive and pay over thereof the dividends to a new manager or as the Court directs, within fourteen days after being required by the Court to do so, then the Court may order some fit person to make such transfer, or to transfer the same, and to receive and pay over the dividends in such manner as the Court directs.

58. Where any such stock or Government securities or share in a company is or are standing in the name of, or vested in, any person residing out of British India and not in any part of the United Kingdom, the Court

upon being satisfied that such person has been declared lunatic, and that his personal estate has been vested in a person appointed for the management thereof, according to the law of the place where he is residing, may order some fit person to make such transfer of the stock, securities or shares, or of any part thereof, to or into the name of the person so appointed or otherwise, and also to receive and pay over the dividends and proceeds as the Court thinks fit.

General.

59. If it appears to the Court that the unsoundness of mind of a lunatic is in its nature temporary, and that it is expedient to make temporary provision for his

maintenance or for the maintenance of such members of his family as are dependent on him for their maintenance, the Court may, in like manner as under section 56, direct his property or a sufficient part of it to be applied for the purpose aforesaid.

60. (1) When any person has been found under this Chapter to be of

unsound mind and it is subsequently shown to the Court that there is reason to believe that such unsoundness of mind has ceased, the

Court may make an order for inquiring whether such person is still of unsound mind and incapable of managing himself and his affairs.

(2) The inquiry shall be conducted as far as may be in the manner prescribed in this Chapter for an inquisition into the unsoundness of mind

of an alleged lunatic; and if it is found that the unsoundness of mind has ceased, the Court shall order all proceedings in the lunacy to cease or to be set aside on such terms and conditions as to the Court may seem fit.

61. The Court may, from time to time, make rules for the purpose of carrying into effect the provisions of this Chapter in matters of lunacy.

CHAPTER V.

PROCEEDINGS IN LUNACY OUTSIDE PRESIDENCY-TOWNS.

Inquisition.

62. Whenever any person not subject to the jurisdiction of any of the Courts mentioned in section 37 is possessed of property and is alleged to be a lunatic, the District Court within whose jurisdiction such person is residing may, upon application, by order direct an inquisition for the purpose of ascertaining whether such person is of unsound mind and incapable of managing himself and his affairs.

63. (1) Application for such inquisition may be made by any relative of the alleged lunatic or by any public curator appointed under the Succession (Property Protection) Act, 1841 (hereinafter referred to as the curator), or by the Government Pleader, as defined in the Code of Civil Procedure, 1908, or if the property of the alleged lunatic consists in whole or in part of land or any interest in land, by the Collector of the district in which it is situate.

(2) If the property or any part thereof is of such a description that it would by the law in force in any Province where such property is situate subject the proprietor, if disqualified, to the jurisdiction of the Court of Wards, the application may be made by the Collector on behalf of the Court of Wards.

64. The provisions of sections 40, 41, and 42 shall regulate the proceedings of District Courts with regard to the matters to which they relate.

65. (1) The District Court, if it thinks fit, may appoint two or more persons to act as assessors to the Court in the said inquisition.

(2) Upon the completion of the inquisition, the Court shall determine whether the alleged lunatic is of unsound mind and incapable of managing himself and his affairs or may come to a special finding that such alleged lunatic is of unsound mind so as to be incapable of managing his affairs but that he is capable of managing himself and is not dangerous to himself or to others.

66. (1) If the alleged lunatic resides at a distance of more than fifty miles from the place where the District Court is held to which the application is made, the said Court may issue a commission to any subordinate Court to make the inquisition, and such subordinate Court shall thereupon conduct the inquisition in the manner hereinbefore provided in this Chapter.

(2) On the completion of the inquisition, the subordinate Court shall transmit the record of

its proceedings with the opinions of the assessors if assessors have been appointed, and its own opinion on the case; and the District Court shall thereupon proceed to dispose of the application in the manner provided in section 65, sub-section (2).

Provided that the District Court may direct the subordinate Court to make such further or other inquiries as it thinks fit before disposing of the application.

Judicial powers over person and estate of lunatic.

67. (1) The Court may make orders for the custody of lunatics so found by inquisition and the management of their estates.

(2) When upon the inquisition it is specially found that the person to whom the inquisition relates is of unsound mind so as to be incapable of managing his affairs, but that he is capable of managing himself, and is not dangerous to himself or to others, the Court may make such orders as it thinks fit for the management of the estate of the lunatic including proper provisions for the maintenance of the lunatic and of such members of his family as are dependent on him for maintenance, but it shall not be necessary to make any order as to the custody of the person of the lunatic.

68. If the estate of a lunatic so found or any part thereof consists of property which, by the law for the time being in force, subjects the proprietor, if disqualified, to the jurisdiction of the Court of Wards, the Court of Wards shall be authorised to take charge of the same.

69. (1) If the estate of a lunatic so found consists in whole or in part of land or any interest in land but is not of such a nature that it would subject the proprietor, if disqualified, to the jurisdiction of the Court of Wards, the District Court may direct the Collector to take charge of the person and estate of the lunatic:

Provided that no such order shall be made without the consent of the Collector previously obtained.

(2) The Collector shall thereupon appoint a manager of the estate, and may appoint a guardian of the person of the lunatic.

70. All proceedings of the Collector in regard to the person or estate of a lunatic under this Chapter shall be subject to the control of the Local Government or of such authority as it may appoint in this behalf.

71. (1) In all other cases the District Court shall appoint a manager of the estate of the lunatic and may appoint a guardian of his person:

Provided that a District Court may, instead of appointing a manager of the estate of a lunatic, exercise any of the powers conferred on the High Court under sections 56 and 59.

(2) Any person who has been appointed by the District Court or Collector to manage the estate of a lunatic shall, if so required, enter into a bond in such form and with such sureties as to the Court or the Collector, as the case may be, may seem fit, engaging duly to account for what he may receive in respect of the property of the lunatic.

XIX of 1841.

V of 1908.

72. The legal heir of a lunatic shall not be appointed to be the guardian of the person of such lunatic unless the Court or the Collector, as the case may be, for reasons to be recorded in writing considers that such an appointment is for the benefit of the lunatic.

73. A guardian of the person of a lunatic or a manager of his estate appointed under this Chapter shall be paid such allowance, if any, as the Court or the Collector, as the case may be, thinks fit for his care and pains in the execution of his duties.

74. (1) The person appointed to be guardian of a lunatic's person shall have the care of his person and maintenance.

(2) When a distinct guardian is appointed, the manager shall pay to the guardian such allowance as may be fixed by the District Court or the Collector, as the case may be, for the maintenance of the lunatic and such members of his family as are dependent on him for their maintenance.

75. (1) Every manager of the estate of a lunatic appointed as aforesaid may exercise the same powers in the management of the estate as might have been exercised by the proprietor if not a lunatic, and may collect and pay all just claims, debts and liabilities due to or by the estate of the lunatic :

Provided that no manager so appointed shall without the permission of the Court—

(a) mortgage, charge or transfer by sale, gift, exchange or otherwise any immoveable property of the lunatic,

(b) lease any such property for a term exceeding five years.

Such permission may be granted subject to any condition or restriction which the Court thinks fit to impose.

(2) Before granting any such permission, the Court may cause notice of the application for such permission to be served on any relative or friend of the lunatic, and may make or cause to be made such inquiries as to the Court may seem necessary in the interests of the lunatic.

76. (1) Every person appointed by the District Court or by the Collector to be manager of the estate of a lunatic shall, within six months from the date of his appointment, deliver in Court or to the Collector, as the case may be, an inventory of the immoveable property belonging to the lunatic and of all such money, or other moveable property, as he may receive on account of the estate, together with a statement of all debts due by or to the same.

(2) Every such manager shall also furnish to the Court or to the Collector annually, within three months of the close of the year of the era current in the district, an account of the property

in his charge, exhibiting the sums received and disbursed on account of the estate and the balance remaining in his hands.

77. If any relative of the lunatic, or the Collector by petition to the Court, impugns the accuracy of the said inventory and statement, or of any annual account, the Court may summon the manager and inquire summarily into the matter and make such order thereon as it thinks fit; or the Court, at its discretion, may refer any such petition to any subordinate Court or to the Collector if the manager was appointed by the Collector.

78. All sums received by a manager on account of any estate in excess of what may be required for the current expenses of the lunatic or of the estate, shall be paid into the public treasury on account of the estate and shall be invested from time to time in any of the securities specified in section 20 of the Indian Trust Act, 1882, unless the Court or the Collector, as the case may be, for reasons to be recorded in writing directs that such sums be in the interest of the lunatic otherwise invested or applied.

79. Any relative of a lunatic may with the leave of the District Court sue for an account from any manager appointed under this Chapter, or from any such person after his removal from office or trust, or from his legal representative in case of his death, in respect of any estate then or formerly under his care or management or of any sums of money or other property received by him on account of such estate.

80. (1) The District Court, for any sufficient cause, may remove any manager appointed by it not being the Curator, and may appoint such Curator or any other fit person in his place, and may compel the person so removed to make over the property in his hands to his successor, and to account to such successor for all money received or disbursed by him.

(2) The Court may also, for any sufficient cause, remove any guardian of the person of the lunatic appointed by it and may appoint any other fit person in his place.

(3) The Collector, for any sufficient cause, may remove any manager of the estate of a lunatic or guardian of the person of a lunatic appointed by him, and may appoint any other fit person in place of such manager or guardian; and the District Court, on the application of the Collector, may compel any manager removed under this section to make over the property and all accounts in his hands to his successor and to account to such successor for all money received or disbursed by him.

81. The District Court may impose a fine not exceeding five hundred rupees on any manager of the estate of a lunatic who wilfully neglects or refuses to deliver his accounts or any property in his hands within the time fixed by the Court, and

may realize such fine as if it were a sum due under a decree of the Court, and may also commit the recusant to the civil jail until he delivers such accounts or property.

82. (1) When any person has been found under this Chapter to be of unsound mind, and it is subsequently shown to the District Court that there is reason to believe that such unsoundness of mind has ceased, such Court may make an order for inquiring whether such person is still of unsound mind and incapable of managing himself and his affairs.

(2) The inquiry shall, as far as may be, be conducted in the same manner as is prescribed in this Chapter for an inquisition into the unsoundness of mind of an alleged lunatic, and if it is found that the unsoundness of mind has ceased the Court shall order all proceedings in the lunacy to cease or to be set aside on such terms and conditions as to the Court may seem fit.

83. An appeal shall lie to the High Court from any order made by a District Court, under this Chapter.

PART IV.

MISCELLANEOUS.

CHAPTER VI.

ESTABLISHMENT OF ASYLUMS.

84. The Local Government may establish or license the establishment of asylums at such places as it thinks fit.

85. The Governor General in Council may by any general or special order direct that Magistrates or Courts exercising jurisdiction in any province may send lunatics or any class of lunatics to any asylum situate in any other province.

CHAPTER VII.

EXPENSES OF LUNATICS.

86. (1) When any lunatic is admitted to a licensed asylum under a reception order or an order under section 25 and no engagement has been taken from the friends or relatives of the lunatic or order made by the Court for the payment of expenses under the provisions of this Act, the cost of maintenance of such lunatic shall, subject to the provision of any law for the time being in force, be paid by the Government to the person in charge of such asylum.

(2) The Paymaster of the military circle within which any asylum is situated shall pay to the officer in charge of such asylum the cost of maintenance of every lunatic received and detained therein under an order made under section 12.

87. Any money in the possession of a lunatic found wandering at large may be applied by the Magistrate towards the payment of the cost of maintenance of the lunatic or of any other expenses incurred on his behalf, and any moveable property found on the person of the lunatic may be sold by the Magistrate and the proceeds thereof similarly applied.

88. If a lunatic detained in an asylum on a reception order made under section 14, section 15 or section 17 has an estate applicable to his maintenance, or if any person legally bound to maintain such lunatic has the means to maintain him, the authority which made the reception order or any local authority liable for the cost of maintenance of such lunatic under any law for the time being in force may apply to the High Court or District Court within the local limits of the original jurisdiction of which the estate of the lunatic is situate or the person legally bound to maintain him resides, for an order for the payment of the cost of maintenance of the lunatic.

89. (1) The Court shall inquire into the matter Order of Court and in a summary way, and on enforcement thereof. being satisfied that such lunatic has an estate applicable to his maintenance, or that any person is legally bound to maintain and has the means of maintaining such lunatic, may make an order for the recovery of the cost of maintenance of such lunatic together with the costs of the application out of such estate or from such person.

(2) Such order shall be enforced in the same manner, and shall be of the same force and effect and subject to the same appeal as a decree made by the said Court in a suit in respect of the property or person therein mentioned.

90. The liability of any relative or person to maintain any lunatic shall not be taken away or affected by any provision contained in this Act.

CHAPTER VIII.

RULES.

91. (1) Subject to the control of the Governor General in Council, the Local Government may make rules for all or any of the following purposes, namely:—

(a) to prescribe forms for any proceeding under this Act other than a proceed-

24 & 25
 Vict., c. 104,
 to 1 & 2
 Geo. 5, c. 18.

ing before a High Court which is or may hereafter be established under the Indian High Courts Acts, 1861 to 1911;

- (b) to prescribe places of detention and regulate the care and treatment of persons detained under section 8 or section 16;
- (c) to regulate the confinement, care, treatment and discharge of criminal lunatics;
- (d) to regulate the management of asylums and the care and custody of the inmates thereof and their transfer from one asylum to another;
- (e) to regulate the transfer of criminal lunatics to asylums;
- (f) to prescribe the procedure to be followed by District Courts and Magistrates before a lunatic is sent to any asylum established by Government;
- (g) to prescribe the asylums established by Government within the province to which lunatics from any area or any class of lunatics shall be sent;
- (h) to prescribe conditions subject to which asylums may be licensed;
- (i) save as otherwise provided in this Act, generally to carry into effect the provisions of the Act.

(2) In making any rule under this section the Local Governments may direct that a breach of it shall be punishable with fine which may extend to fifty rupees.

92. All rules made under section 91 shall be published in the local official Gazette and shall thereupon have effect as if enacted in this Act.

CHAPTER IX.

SUPPLEMENTAL PROVISIONS.

Penalty for improper reception or detention of lunatic.

93. Any person who—

- (a) otherwise than in accordance with the provisions of this Act receives or detains a lunatic or alleged lunatic in an asylum, or
- (b) for gain detains two or more lunatics in any place not being an asylum,

shall be punishable with imprisonment which may extend to two years or with fine or with both.

of 1898

94. The provisions of Chapter XLII of the Code of Criminal Procedure, 1898, shall, so far as may be, apply to bonds taken under this Act.

95. (1) When any sum is payable in respect of Pension of lunatic pay, pension, gratuity or other similar allowance to any person by Government and the person to whom the sum is payable is certified by a Magistrate to be a lunatic, the Government officer under whose authority such sum would be payable if the payee were not a lunatic may pay so much of the said sum as he thinks fit to the person having charge of the lunatic, and may pay the surplus, if any, or such part thereof as he thinks fit for the maintenance of such members of the lunatic's family as are dependent on him for maintenance.

(2) The Secretary of State for India in Council shall be discharged of all liability in respect of any amounts paid in accordance with this section.

96. Subject to any rules, the forms set forth in the First Schedule, with such variation as the circumstances of each case may require, shall be used for the respective purposes therein mentioned, and if used shall be sufficient.

97. No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done under this Act.

98. Any officer in charge of an asylum may give effect to any order or warrant for the reception and detention of any lunatic made or issued by any Court or tribunal beyond the limits of British India in the exercise of jurisdiction conferred by His Majesty or the Governor General in Council.

99. The Governor General in Council may make rules regulating the procedure for the reception and detention in asylums of lunatics whose reception and detention are provided for by section 98.

100. (1) In the case of orders made before the commencement of this Act under section 7 of the Indian Lunatic Asylums Act, 1858, for the reception of persons into an asylum, the persons who signed the order shall have all the powers and be subject to the obligations by this Act conferred or imposed upon the petitioner for a reception order, and the provisions of this Act relating to persons upon whose petition a reception order was made shall apply in the case of a person who has signed an order, under section 7 of the Indian Lunatic Asylums Act, 1858, before the commencement of this Act as if the order had been made after the commencement of this Act upon a petition presented by him.

XXXVI of 1858.

XXXVI of 1858.

(2) All orders for the detention of lunatics made and all undertakings given under any enactment hereby repealed shall have the same force and effect as if they had been made or given under this Act and by or to the authority empowered thereby in such behalf.

101. The enactments mentioned in the Second Schedule are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

FORMS.

(See section 96.)

FORM 1.

Application for Reception Order.

(See sections 5 and 6.)

In the matter of A. B. [1], residing ,
by occupation , son of ;
a person alleged to be a lunatic.

To Presidency Magistrate, for
[or District Magistrate of
or Sub-divisional Magistrate of
or Magistrate specially empowered under
Act of 1912 for].

The petition of C. D. [1], residing at , by
occupation , son of in the
town of [or sub-division of
in the district of].

1. I am [2] years of age.
2. I desire to obtain an order for the reception
of A. B. as a lunatic in the asylum
of situate at [3].

3. I last saw the said A. B. at on
the [4] day of

4. I am the [5] of the said A. B.
[or if the petitioner is not a relative of the
patient state as follows.]

I am not a relative of the said A. B. The
reasons why this petition is not presented by a
relative are as follows: [State them.]

The circumstances under which this petition is
presented by me are as follows: [State them.]

5. The persons signing the medical certificates
which accompany the petition are [6].

6. A statement of particulars relating to the
said A. B. accompanies this petition.

7. [If that is the fact.] An application for
an inquiry into the mental capacity of the said A.
B. was made to the on the
and a certified copy of the order
made on the said petition is annexed hereto.
[Or if that is the fact.]

No application for an inquiry into the mental
capacity of the said A. B. has been made previous
to this application.

The petitioner therefore prays that a reception
order may be made in accordance with the fore-
going statement.

(Sd.) C. D.

[1] Full name, caste and titles.

[2] Enter the number of completed years. The peti-
tioner must be at least eighteen or twenty-one which-
ever is the age of majority under the law to which the
petitioner is subject.[3] Insert full description of the name and locality of
the asylum or the name, address and description of the
person in charge of the asylum.[4] A day within 14 days before the date of the
presentation of the petition is requisite.

[5] Here state the relationship with the patient.

[6] Here state whether either of the persons signing the
medical certificates is a relative, partner or assistant of the
lunatic or of the petitioner and, if a relative of either,
the exact relationship.

The statements contained or referred to in
paragraphs are true to my knowledge; the
other statements are true to my information and
belief.

(Sd.) C. D.

Dated

Statement of particulars.

[If any of the particulars in this statement is
not known, the fact to be so stated.]

The following is a statement of particulars re-
lating to the said A. B.

Name of patient at length.

Sex and age.

Married, single or widowed.

Previous occupation.

Caste and religious belief, as far as known.

Residence at or immediately previous to the
date hereof.

Names of any near relatives to the patient
who are alive.

Whether this is first attack of lunacy.

Age (if known) on first attack.

When and where previously under care and
treatment as a lunatic.

Duration of existing attack.

Supposed cause.

Whether the patient is subject to epilepsy.

Whether suicidal.

Whether the patient is known to be suffering
from phthisis or any form of tubercular disease.

Whether dangerous to others and in what way.

Whether any near relative (stating the relation-
ship) has been afflicted with insanity.

Whether the patient is addicted to alcohol, or
the use of opium, ganja, charas, bhang, cocaine or
other intoxicant.

[The statements contained or referred to in
paras. are true to my knowledge. The other
statements are true to my information and
belief.]

[Signature by person
making the statement,

FORM 2.

Reception order on Petition.

(See sections 7, 10.)

I, the undersigned E. F., being a Presidency Magistrate of [or the District Magistrate of] or the Sub-divisional Magistrate of—*or* a Magistrate of the first class specially empowered by Government to perform the functions of a Magistrate under Act of 1912] upon the petition of C. D. of [1] in the matter of A. B., [1] a lunatic, accompanied by the medical certificates of G. H., a medical officer, and of J. K., a medical practitioner [or medical officer], under the said Act, hereto annexed, hereby authorise you to receive the said A. B. into your asylum. And I declare that I have [or have not] personally seen the said A. B. before making this order.

(Sd.) E. F.

(Designation as above.)

To [2]

FORM 3.

Medical Certificate.

(See sections 18, 19.)

In the matter of A. B. of [3] in the town of [or the sub-division of] in the district of [] an alleged lunatic.

I, the undersigned C. D., do hereby certify as follows:

1. I am a gazetted medical officer [or a medical practitioner a holder of [4] [or declared by Local Government to be declared by Government to be medical officer under Act of 1912] a medical practitioner under Act of 1912] and I am in the actual practice of the medical profession.

2. On the day of 19 at [5] in the town of [or the sub-division of] in the village of [] [separately from any other practitioner] [6], I personally examined the said A. B. and came to the conclusion that the said A. B. is a lunatic and a proper person to be taken charge of and detained under care and treatment.

3. I formed this conclusion on the following grounds, viz.:—

(a) Facts indicating insanity observed by myself, viz.:—

(b) Other facts (if any) indicating insanity communicated to me by others, viz.:—
Here state the information and from whom.

(Sd.) C. D.

(Designation as above.)

[1] Address and description.

[2] To be addressed to the officer or person in charge of the asylum.

[3] Insert residence of patient.

[4] Insert qualification to practise medicine and surgery registrable in the United Kingdom.

[5] Insert place of examination.

[6] Omit this where only one certificate is required

FORM 4.

Reception Order in case of Lunatic Soldier.

(See section 12.)

Whereas it appears to me that A. B., a European, subject to the Army Act, who has been declared a lunatic in accordance with the provisions of the military regulations, should be removed to an asylum, I do hereby authorise you to receive the said A. B. into your asylum.

(Sd.) E. F.

(Administrative Medical Officer.)

To [1]

FORM 5.

Reception Order in case of wandering or dangerous lunatics or lunatics not under proper control or cruelly treated (sent to an asylum established by Government).

(See sections 14, 15, 17.)

I, C. D., Presidency Magistrate of [or Commissioner of Police for] [or the District Magistrate of] or the Sub-divisional Magistrate of [or a Magistrate specially empowered by Government under Act of 1912] having caused A. B. to be examined by E. F., a Medical Officer under the Indian Lunacy Act, 1912, and being satisfied that A. B. [describing him] is a lunatic who was wandering at large [or is a person dangerous by reason of lunacy] [or is a lunatic not under proper care and control or is cruelly treated or neglected by the person having the care or charge of him] and a proper person to be taken charge of and detained under care and treatment, hereby direct you to receive the said A. B. into your asylum.

(Sd.) C. D.

(Designation as above.)

Dated the

To the officer in charge of the asylum at

FORM 6.

Same when sent to a licensed asylum.

I, C. D., [as above down to "care and treatment"] and being satisfied with the engagement entered into in writing by G. H. of [here insert address and description] who has desired that the said A. B. may be sent to the asylum at [here insert description of asylum and name of the person in charge] to pay the cost of maintenance of the said A. B., in the said asylum, hereby authorize you to receive the said A. B. into your asylum.

(Sd.) C. D.

(Designation as above.)

Dated the

To the person in charge of the asylum at

[1] To be addressed to the person in charge of an asylum duly authorised by Government to receive lunatic Europeans subject to the Army Act.

FORM 7.

Bond on the making over of a lunatic to the care of relative or friend.

(See sections 14, 15, 17.)

Whereas A. B., son of , inhabitant of , has been brought up before C. D., a Presidency Magistrate for the town of [or Commissioner of Police for] [or the ^{District} ~~Sub-divisional~~ Magistrate of , or a Magistrate of the first class specially empowered under Act of 1912] and is a lunatic who is believed to be dangerous [or deemed to be a lunatic who is not under proper care and control or is cruelly treated or neglected by the person having the charge of him] and whereas I, E. F., son of , inhabitant of , have applied to the Magistrate [or Commissioner of Police] that the said A. B. may be delivered to my care :

I, E. F., abovenamed hereby bind myself that on the said A. B. being made over to my care, I will have the said A. B. properly taken care of and prevented from doing injury to himself or to others : and in case of my making default therein, I hereby bind myself to forfeit to His Majesty the King-Emperor of India, the sum of rupees .

Dated this day of 19 .

(Sd.) E. F.

(Where a bond with sureties is to be executed add)—We do hereby declare ourselves sureties for the abovenamed E. F. that he will, on the aforesaid A. B. being made over to his care, have the said A. B. properly taken care of and prevented from doing injury to himself or to others ; and in case of the said E. F. making default therein, we bind ourselves, jointly and severally, to forfeit to His Majesty the King-Emperor of India, the sum of rupees .

Dated this day of 19 .

(Signature.)

FORM 8.

Bond on the discharge of a lunatic from an asylum on the undertaking of relative or friend to take due care.

(See section 33.)

Whereas A. B., son of , inhabitant of , is a lunatic who is now detained in the asylum at under an order made by C. D., a Presidency Magistrate for the town of [or Commissioner of Police for] [or the ^{District} ~~Sub-divisional~~ Magistrate of , or a Magistrate of the first class specially empowered under Act of 1912] under section 14 [or section 15] of Act of 1912 and whereas I, E. F., son of , inhabitant of , have applied to the said Magistrate [or Commissioner of Police] that the said A. B. may be delivered to my care and custody :

I hereby bind myself that on the said A. B. being made over to my care and custody, I will

have him properly taken care of and prevented from doing injury to himself or to others ; and in case of my making default therein, I hereby bind myself to forfeit to His Majesty the King-Emperor of India, the sum of rupees .

Dated this day of 19 .

(Sd.) E. F.

(Where a bond with sureties is to be executed add)—We do hereby declare ourselves sureties for the abovenamed E. F. that he will, on the aforesaid A. B. being delivered to his care and custody, have the said A. B. properly taken care of and prevented from doing injury to himself or to others ; and in case of the said E. F. making default therein, we bind ourselves, jointly and severally, to forfeit to His Majesty the King-Emperor of India, the sum of rupees .

Dated this day of 19 .

(Signature.)

SCHEDULE II.

ENACTMENTS REPEALED.

(See section 101.)

1	2	3	4
Year.	No.	Short title.	Extent of Repeal.
1858	XXXIV	Lunacy (Supreme Courts) Act, 1858.	So much as has not been repealed.
"	XXXV	Lunacy (District Courts) Act, 1858.	Ditto.
"	XXXVI	Indian Lunatic Asylums Act, 1858.	Ditto.
1877	XI	Military Lunatics Act, 1877.	Ditto.
1886	XVIII	Indian Lunatic Asylums Act (1858) Amendment Act, 1886.	Ditto.
1889	XX	Indian Lunatic Asylums Act (1858) Amendment Act, 1889.	Ditto.
1894	XIII	Amending (Army) Act, 1894.	So much as relates to the Military Lunatics Act, 1877.
1898	V	Code of Criminal Procedure, 1898.	Section 471, sub-sections (2) and (3) and section 472.
1909	"	Amending (Army) Act, 1909.	So much as relates to the Military Lunatics Act, 1877.

W. H. VINCENT,

Secretary to the Government of India.

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GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 18th March 1912, and is hereby promulgated for general information :—

ACT NO. V OF 1912.
THE PROVIDENT INSURANCE
SOCIETIES ACT, 1912.

CONTENTS.

Preliminary.

SECTIONS.

1. Short title and extent.
2. Definitions.
3. Application of Act.

General.

4. Insurable interest.
5. Provision to be made by rules.
6. Registration of Provident Insurance Societies.

7. Unregistered society not to receive premium or contribution.
8. Amendment of rules.
9. Right to supply of copies of rules.
10. Register of members.
11. Publication of authorized subscribed and paid-up capital.
12. Office.
13. Revenue-account and balance-sheet.
14. Delivery and publication of revenue account, etc.
15. Record of insurances effected on life other than life of person insuring.
16. Inspection of books.
17. Inquiry.
18. Cancellation of registry.
19. Liquidators.

Appeals.

20. Appeals.

Offences and Procedure.

21. Penalty for non-compliance with Act.
22. Penalty for falsifying documents.
23. Cognizance of offences.

Rules.

24. Rules.

Miscellaneous.

25. Saving of existing policies.
26. Power of Local Government to exempt from provisions of the Act.

An Act to provide for the regulation of Provident Insurance Societies.

WHEREAS it is expedient to provide for the regulation of Provident Insurance Societies ; It is hereby enacted as follows :—

Preliminary.

1. (1) This Act may be called the Provident Insurance Societies Act, 1912 ; and

(2) It extends to the whole of British India, inclusive of British Baluchistan, the Santhal Parganas and the Pargana of Spiti.

2. In this Act, unless there is anything repugnant in the subject or context,—

(1) "Court" means the principal Civil Court of original jurisdiction in a district, and includes the High Court in the exercise of its ordinary original civil jurisdiction :

(2) "financial year" means each period of twelve months at the end of which the balance of the accounts of any Provident Insurance Society is struck, or, if no such balance is struck, then the calendar year :

(3) "life assurance business" means the issue of, or the undertaking of liability under, policies of assurance upon human life, or the granting of annuities upon human life :

(4) "policy of assurance on human life" means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life :

(5) "policy-holder" means the person who for the time being is the legal holder of the policy for securing the contract with the Provident Insurance Society :

(6) where a Provident Insurance Society grants annuities upon human life, "policy" includes the instrument evidencing the contract to pay such an annuity, and "policy-holder" includes annuitant :

(7) "prescribed" means prescribed by rules made under this Act :

(8) "Provident Insurance Society" means any person who, or body of persons whether corporate or unincorporate which, receives premiums or contributions for insuring money to be paid on the birth, marriage or death of any person or on the happening of such other contingency or class of contingency as may be prescribed : and

(9) "Registrar" means any person who may be appointed by the Local Government to perform the duties of the Registrar under this Act.

3. Nothing in this Act shall apply to any Provident Insurance Society carrying on life assurance business which undertakes to pay on any life assurance policy or series of life assurance policies on any one life, an annuity exceeding fifty rupees or a gross sum exceeding five hundred rupees, or which receives or undertakes to receive by way of premium or contribution for life assurance on any one life any sum exceeding two hundred and fifty rupees where the said premiums or contributions are payable for one year or a limited number of years, or exceeding twenty-five rupees in any one year where the premiums or contributions are unlimited in number and terminable on death or the occurrence of an uncertain event :

Provided that in determining whether this Act applies to any provident insurance society, carrying on life insurance business, contracts entered into by the society before the commencement of this Act shall not be taken into consideration.

General.

4. No Provident Insurance Society shall receive any premium or contribution for insuring money to be paid on the death of any person other than the person paying such premium or contribution, or the wife, husband, child, parent, brother or sister of such person.

5. Every Provident Insurance Society shall by its rules—

(a) specify the object, name and registered office of the society ;

(b) prescribe the proportion of the annual income of the society derived from premiums or contributions which may be disbursed for the expenses of management of the society ;

(c) in the case of a society which by rule or practice divides any part of the funds thereof, provide for the payment of all debts due by the society existing at the time of division before any such division has taken place ; and

(d) provide for any other matters which may be prescribed.

6. (1) Every Provident Insurance Society shall, within three months from the commencement of this Act, or, if established after the commencement of this Act, before it receives any premium or contribution, apply to the Registrar for that part of British India in which the office of the society is situate for registration under this Act, and shall deliver to him a copy of the rules of the society.

(2) The Registrar shall, on being satisfied that such rules comply with the provisions of this Act, acknowledge the receipt of the rules and register the society and its rules.

(3) If the Registrar is not satisfied that the rules or any of them comply with the provisions of this Act, he shall send to the Provident Insurance Society a notice by post stating in what respect such rule or rules is or are not in accordance with the provisions of this Act, and calling upon such society to deliver to him an amended rule or rules within sixty days.

(4) On receipt of a notice under sub-section (3) the Provident Insurance Society may within sixty days deliver to the Registrar an amended rule or rules in conformity with this Act, and the Registrar shall thereupon acknowledge the receipt of the rules and register the society and its rules as hereinbefore provided.

7. No provident insurance society shall receive any premium or contribution unless it is registered in accordance with the provisions of this Act :

Provided that this prohibition shall only apply to a society established before the commencement of this Act—

(a) when such society has applied for registration in accordance with the provisions of section 6, sub-section (1)—from the date of the order of the Registrar refusing registry ;

(b) when such society has not applied as aforesaid—after three months from the commencement of this Act.

8. (1) No amendment of any rule of a Provident Insurance Society shall be valid until the same has been registered under this Act, for which purpose a copy of the amended rule shall be sent to the Registrar.

(2) The Registrar shall, on being satisfied that any amendment of a rule is not contrary to the provisions of this Act, issue to the society an acknowledgment of the registration of the same.

9. Every Provident Insurance Society shall, on demand, deliver free of cost to any member of the society a copy of the rules of the society, and to any person other than a member a copy of such rules on the payment of a sum not exceeding one rupee.

10. Every Provident Insurance Society which is not registered under the Indian Companies Act, 1882, shall cause to be kept in the prescribed form a register of the names and addresses of its members.

11. Where any notice, advertisement or other official publication of a Provident Insurance Society contains a statement of the amount of the authorised capital of the society, the publication shall also contain a statement of the amount of the capital which has been subscribed and the amount paid up.

12. Every Provident Insurance Society which is not registered under the Indian Companies Act, 1882, shall have an office on the outside of which it shall display and keep displayed its name in a conspicuous position in legible letters, to which all communications and notices may be addressed, and shall give notice to the Registrar of the situation of such office and of any change therein.

13. Every Provident Insurance Society shall, at the expiration of each financial year, prepare a revenue-account and balance-sheet in the prescribed form and verified in the prescribed manner, and shall cause them to be audited by an auditor possessing the prescribed qualifications.

14. Every Provident Insurance Society shall, within six months of the expiration of each financial year, deliver to the Registrar the revenue-account and balance-sheet required by section 13, and shall publish them in the prescribed manner.

15. Every Provident Insurance Society shall maintain in the prescribed form a record of every insurance effected on a life other than the life of the person insuring, and shall deliver a copy of such record to the Registrar together with the balance-sheet and revenue-account.

16. The books of every Provident Insurance Society shall at all reasonable hours be open to inspection by the Registrar, or by any person appointed by him in this behalf or by any member of the society.

17. (1) The Registrar may, if he thinks fit, of his own motion, and shall, upon the application of ten or more members or policy-holders of a Provident Insurance Society, hold or direct an inquiry to be held by an actuary possessing the prescribed qualifications appointed by him by order in writing in this behalf as to the solvency of any Provident Insurance Society or as to the manner in which the business of any such society is conducted.

(2) An application to the Registrar under sub-section (1) shall be supported by such evidence as the Registrar may require for the purpose of showing that the applicants have good reason for applying for an inquiry.

(3) The Registrar may require the applicants under sub-section (1) to give such security as he thinks fit for the costs of the proposed inquiry before such an inquiry is held.

(4) All expenses of and incidental to or preliminary to any inquiry made on application as aforesaid shall be defrayed by the applicants therefor or out of the funds of the society or by the members or officers of the society in such proportions as the Registrar may direct by order in writing.

(5) An order made under sub-section (4) shall on application be enforced by any Civil Court having local jurisdiction in the same manner as a decree of such Court.

(6) A person holding an inquiry under this section shall have access to all the books and documents of the society, and shall have power to call upon the society and the officers of the society to furnish such statements and other information in relation to its business as he may direct.

(7) The result of the inquiry shall be communicated to the society and to the applicants (if any).

18. When an inquiry has been held under section 17, the Registrar may if he is satisfied—

- (a) that the society is insolvent, or must necessarily become so, or
- (b) that the business of any such society is conducted fraudulently or not in accordance with the rules thereof,

after giving previous notice in writing in such manner as he thinks fit specifying briefly the grounds of the proposed cancellation, cancel the registry of the society.

19. (1) Where the registry of a Provident Insurance Society is cancelled in accordance with the provisions of section 18, the Registrar may appoint a liquidator to wind up the society.

(2) A liquidator appointed under sub-section (1) shall have power—

- (a) to institute or defend any legal proceedings on behalf of the society by his name of office ;
- (b) to determine the contribution to be made by members of the society, respectively, to the assets of the society ;
- (c) to investigate all claims against the society and to decide questions of priority arising between claimants ;
- (d) to determine by what persons and in what proportions the costs of the liquidation are to be borne ; and
- (e) to give such directions in regard to the collection and distribution of the assets of the society as may appear to him to be necessary for winding up the affairs of the society.

(3) Subject to any rules of procedure made under this Act, a liquidator appointed under this section shall, in so far as such powers are necessary to carry out the purposes of this section, have power to summon and enforce the attendance of witnesses and to compel the Production of documents by the same means

and as far as may be in the same manner as is provided in the case of a Civil Court by the Code of Civil Procedure, 1908.

V of 1908

(4) Orders made under this section shall on application be enforced as follows :—

- (a) when made by a liquidator, by any Civil Court having local jurisdiction in the same manner as a decree of such Court ;
- (b) when made by the Court on appeal, in the same manner as a decree of the Court.

Appeals.

20. (1) An appeal shall lie to the Court within thirty days—

Appeals.

- (a) from an order of the Registrar refusing to register a Provident Insurance Society or any rules or amendments of rules of such society ;
- (b) from an order of the Registrar cancelling the registry of a society ;
- (c) from an order made by a liquidator appointed under section 19.

(2) Save as hereinbefore expressly provided, orders made under this Act shall be final and conclusive.

Offences and Procedure.

21. Any Provident Insurance Society which makes default in complying with any of the requirements of this Act, and every director, manager or secretary, or other officer or agent of the society, who is knowingly a party to the default, shall be punishable with fine which may extend to five hundred rupees, or, in the case of a continuing default, with fine which may extend to two hundred and fifty rupees for every day during which the default continues.

22. If any register, account, balance-sheet or other document required by this Act is false in any particular to the knowledge of any person who signs it, such person shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

23. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence against this Act.

Rules.

24. (1) The Local Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

- (a) contingencies or classes of contingencies and thereby extend the application of this Act to the receipt of premiums or contributions for insuring money to be paid on the happening of such contingencies or class of contingencies ;

- (b) the matters in respect of which a society shall make rules ;
 - (c) the form of any account, return or register required by this Act, and the manner in which any such account, return or register shall be verified ;
 - (d) the fees to be charged for matters transacted under this Act and the manner in which the same are to be collected ;
 - (e) the qualifications of auditors and actuaries under this Act ;
 - (f) the manner in which any document required to be published by this Act shall be published ; and
 - (g) the procedure to be followed by liquidators under this Act.
- (3) The power to make rules conferred by this Act is subject to the condition of the rules being made after previous publication.

(4) All rules made under this Act shall be published in the local official Gazette, and on such publication shall have effect as if enacted therein.

Miscellaneous.

25. No policy effected before the commencement of this Act with a Provident Insurance Society shall be deemed to be void by reason only that the insurance is not authorised by this Act.

26. The Local Government may, by notification in the local official Gazette and subject to such conditions and restrictions as it thinks fit, exempt any Provident Insurance Society or class of Provident Insurance Societies from all or any of the provisions of this Act.

W. H. VINCENT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 18th March 1912, and is hereby promulgated for general information :—

ACT No. VI OF 1912.

THE INDIAN LIFE ASSURANCE COMPANIES ACT, 1912.

CONTENTS.

Preliminary.

SECTIONS.

1. Short title and extent.
2. Definitions.
3. Companies to which Act applies.

Deposits.

4. Deposits.

Accounts and Documents.

5. Separation of funds.
6. Appropriation of life assurance fund.
7. Accounts and balance-sheets.
8. Actuarial report and abstract.
9. Actuarial abstract in case of mutual company.
10. Statement of life assurance business.

SECTIONS.

11. Deposit of accounts, etc., with Governor General in Council.
12. Deposit of report.
13. Exemption from certain provisions of Act VI of 1882.
14. Right of shareholders, etc., to copies of accounts, etc.
15. Audit of accounts.
16. List of shareholders.
17. Deed of settlement.
18. Publication of authorized as well as subscribed and paid-up capital.
19. Requirements as to companies established outside British India.

Amalgamation or Transfer.

20. Amalgamation or transfer.
21. Statement in case of amalgamation or transfer.

Winding-up.

22. Special provisions as to winding-up of assurance companies.
23. Winding-up of subsidiary companies.
24. Valuation of annuities and policies.
25. Rules of valuation.
26. Power to Court to reduce contracts.

Special Provisions relating to Accounts and Documents.

27. Custody and inspection of documents deposited with Governor General in Council.
28. Accounts, etc., to be published.
29. Evidence of documents.
30. Evidence of copies of documents.
31. Alteration of forms.

Companies carrying on business in the United Kingdom.

SECTIONS.

32. Certain companies may apply to be declared companies which carry on life assurance business in the United Kingdom.
33. Application of the Act to companies which carry on life assurance business in the United Kingdom.

Penalties and Procedure.

34. Penalty for non-compliance with Act.
35. Penalty for falsifying statements, etc.
36. Cognizance of offences.

Miscellaneous.

37. Appointment of inspectors.
38. Service of notices.
39. Powers to make rules.
40. Power of Governor General in Council to delegate to Local Governments the powers conferred by this Act.
41. Power of Governor General in Council to exempt from the provisions of the Act.

SECTIONS.

42. Amendment of Act VI, 1882, section 131.

THE FIRST SCHEDULE.—REVENUE AC-
COUNTS.

THE SECOND SCHEDULE.—PROFIT AND
LOSS AC-
COUNT.

THE THIRD SCHEDULE.—BALANCE-SHEETS

THE FOURTH SCHEDULE.—STATEMENT
RESPECTING
VALUATION
OF LIABILI-
TIES.

THE FIFTH SCHEDULE.—STATEMENT OF
LIFE ASSUR-
ANCE AND AN-
NUITY BUSI-
NESS.

THE SIXTH SCHEDULE.—RULES FOR VALU-
ING ANNUI-
TIES, ETC.

An Act to provide for the regulation of Life Assurance Companies.

WHEREAS it is expedient to provide for the regulation of life assurance companies; It is hereby enacted as follows:—

Preliminary.

1. (1) This Act may be called the Indian Life Assurance Companies Act, 1912.
Short title and extent.

(2) It extends to the whole of British India, inclusive of British Baluchistan, the Santhal Parganas and the Pargana of Spiti.

2. In this Act, unless there is anything repugnant in the subject or context,—
Definitions.

(1) "actuary" means an actuary possessing such qualifications as may be prescribed by rules made by the Governor General in Council:

(2) "chairman" means the person for the time being presiding over the board of directors or other governing body of a life assurance company:

(3) "Court" means the principal Civil Court of original jurisdiction in a district, and includes the High Court in the exercise of its ordinary original civil jurisdiction:

(4) "financial year" means each period of twelve months at the end of which the balance of the accounts of the life assurance company is struck, or, if no such balance is struck, then the calendar year:

(5) "life assurance business" means the issue of, or the undertaking of liability under, policies of assurance upon human life, or the granting of annuities upon human life:

(6) "policy of assurance on human life" means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life:

(7) "policy-holder" means the person who for the time being is the legal holder of the policy for securing the contract with the life assurance company:

(8) where a company grants annuities upon human life, "policy" includes the instrument evidencing the contract to pay such an annuity, and "policy-holder" includes annuitant: and

(9) "Registrar" means any person who may be appointed by the Local Government to perform the duties of the Registrar under this Act.

3. Save as hereafter expressly provided, this Act shall apply to all persons or bodies of persons, whether corporate or unincorporate, (which persons

and bodies of persons are hereafter referred to as life assurance companies) whether established before or after the commencement of this Act and whether established within or without British India, who carry on life assurance business within British India.

Explanation.—A company registered under the Indian Companies Act, 1882, which carries on life assurance business in any part of the world shall for the purposes of this section be deemed to be a company carrying on such business within British India.

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Exception.—Nothing in this Act shall apply to any society to which the Provident Insurance Societies Act, 1912, applies, or to any Fund which the Governor General in Council may, by notification in the Gazette of India, exempt from the operation of this Act.

Deposits.

4. (1) Every life assurance company shall, if established before the commencement of this Act,

within one year from such commencement, or, if established after such commencement, before it commences to carry on the business of life assurance, deposit and keep deposited with the Comptroller General, for and on behalf of the Governor General in Council, Government securities, as defined by the Indian Securities Act, 1886, of the face value of twenty-five thousand rupees or of a face value equal to one-third of the income derived from life assurance business as shown in the revenue account for the last financial year, whichever is greater; and, until the company keeps deposited securities of the face value of two hundred thousand rupees, shall annually deposit and keep deposited in like manner like securities of a face value—

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(a) equal to one-third of the income derived from life assurance business as shown in the revenue account for the last financial year, until the face value of the securities deposited exceeds one hundred thousand rupees;

(b) and thereafter equal in amount to one-third of the increase to the life assurance fund as shown in the revenue account for the last financial year:

Provided that a company may at any time deposit securities of a face value of two hundred thousand rupees or make up its deposit of securities to that value.

(2) The interest accruing due on the securities deposited under sub-section (1) shall be paid to the company.

(3) The deposit may be made by the subscribers of the memorandum of association of a company

VI of 1882.

or any of them, in the name of a proposed company, and, upon the incorporation of the company, shall be deemed to have been made by, and to be part of the assets of, the company, and the Registrar of Joint Stock Companies shall not issue a certificate of incorporation of the company under the Indian Companies Act, 1882, until the deposit has been made.

(4) The deposit shall be deemed to form part of the life assurance fund of the company.

Accounts and Documents.

5. In the case of a life assurance company transacting other business besides that of life assurance, a separate account shall be kept of all receipts in respect of the life assurance business, and the said receipts shall be carried to and form a separate fund to be called the life assurance fund.

Explanation.—Nothing in this section shall be deemed to require any life assurance fund to be invested in separate investments from any other fund, but a separate balance-sheet as prescribed under section 7 shall be kept in respect of the life assurance fund.

Exception.—Nothing in this section shall apply to a life assurance company established before the commencement of this Act, by the terms of whose deed of settlement the whole of the profits of all the business carried on by the company are paid exclusively to the life policy-holders, and on the face of whose life policies the liability of the life assurance fund in respect of the other business distinctly appears.

6. The life assurance fund shall be as absolute-ly the security of the life assurance fund. policy-holders as though it belonged to a company carrying on no other business than life assurance business, and shall not be liable for any contracts of the company for which it would not have been liable had the business of the company been only that of life assurance, and shall not be applied, directly or indirectly, for any purposes other than those of life assurance.

Exception.—Nothing in this section shall affect the liability of the life assurance fund, in the case of a company established before the commencement of this Act, for contracts entered into by the company before such commencement.

7. Every life assurance company shall, at the expiration of each financial year, prepare—

- (a) a revenue account for the year in the form or forms set forth in the First Schedule and applicable to the class or classes of business carried on by the company;
- (b) a profit and loss account in the form set forth in the Second Schedule, except where the company carries on life assurance business only and no other business;
- (c) a balance-sheet or balance-sheets in the form or forms, set forth in the Third Schedule;
- (d) a statement containing the name of every person who during the year was a member of the board of directors or other governing body or was manager or secretary or held any similar office by whatever name called.

8. (1) Every life assurance company shall once in every five years, or at such shorter intervals as may be prescribed by the instrument constituting the company, or by its regulations or bye-laws, cause an investigation to be made into its financial condition, including a valuation of its liabilities, by an actuary, and shall cause an abstract of the report of such actuary to be made in the form set forth in the Fourth Schedule.

(2) The provision of sub-section (1) regarding the making of an abstract shall also apply whenever at any other time an investigation into the financial condition of a life assurance company is made with a view to the distribution of profits, or whenever the results of any such investigation are made public.

9. In the case of a mutual life assurance company whose profits are allocated to members wholly or mainly by annual abatements of premium, the abstract of the report of the actuary on the financial condition of the company, prepared in accordance with the Fourth Schedule, may, notwithstanding anything in section 8, be made and returned at intervals not exceeding five years: Provided that, where such return is not made annually, it shall include particulars as to the rates of abatement of premiums applicable to different classes or series of assurances allowed in each year during the period which has elapsed since the previous return under the Fourth Schedule.

10. Every life assurance company shall, within three years from the commencement of this Act, and thereafter at the date to which the accounts of the company are made up for the purposes of the investigation prescribed by section 8, prepare a statement of its assurance business in the form set forth in the Fifth Schedule: Provided that, if the investigation is made annually by any company, the company may prepare such a statement at any time, so that it be made at least once in every five years.

11. (1) Every account, balance-sheet, abstract or statement hereinbefore &c., with Governor required to be made shall be printed, and four copies thereof, one of which shall be signed by the chairman and two directors of the company, and by the principal officer of the company, and if the company has a managing director, by the managing director, shall be deposited with the Governor General in Council within six months in the case of accounts and balance-sheets required by section 7, and within one year in other cases after the close of the period to which the account, balance-sheet, abstract or statement relates: Provided that, if in any case it is made to appear to the Governor General in Council that the circumstances are such that a longer period should be allowed, he may extend that period by such period as he may think fit.

(2) The Governor General in Council shall consider any document deposited in accordance with the provisions of sub-section (1) and, if any such document appears to the Governor General in Council to be inaccurate or defective in any respect, the Governor General in Council may

call upon the company to furnish a further statement correcting any such inaccuracies or supplying any such deficiencies.

12. There shall be deposited with every revenue account and balance-sheet of a life assurance company every report on the affairs of the company submitted to the shareholders or policy-holders of the company in respect of the financial year to which the account and balance-sheet relate.

13. Where a life assurance company registered under the Indian Companies Act, 1882, in any year deposits its accounts and balance-sheet in accordance with the provisions of section 11, the company may, at the same time, send to the Registrar of Joint Stock Companies a copy of such accounts and balance-sheet; and, where such copy is so sent, it shall not be necessary for the company to file a balance-sheet with the Registrar of Joint Stock Companies as required by section 74 of the Indian Companies Act, 1882, and the copy of the accounts and balance-sheet so sent shall be dealt with in all respects as if it were a balance-sheet filed in accordance with that section.

14. A printed copy of the accounts, balance-sheet, abstract or statement last deposited shall, on the application of any shareholder or policy-holder of the company, be forwarded to him by the company by post or otherwise.

15. The accounts of every life assurance company shall be audited annually in such manner as the Governor General in Council may prescribe.

16. Every life assurance company which is not registered under the Indian Companies Act, 1882, shall keep a list of the names and addresses of its shareholders, and shall, on the application of any shareholder or policy-holder of the company, furnish to him a copy of such list on payment of a sum not exceeding two annas for every hundred words required to be copied.

17. Every life assurance company which is not registered under the Indian Companies Act, 1882, shall cause a sufficient number of copies of its deed of settlement or other instrument constituting the company to be printed, and shall, on the application of any shareholder or policy-holder of the company, furnish to him a copy of such deed of settlement or other instrument on payment of a sum not exceeding one rupee.

18. Where any notice, advertisement or other official publication of a life assurance company contains a statement of the amount of the authorised capital of the company, the publication shall also contain a statement of the amount of the capital which has been subscribed and the amount paid up.

19. (1) Every life assurance company, constituted outside British India which establishes a place of business within British

India, or appoints an agent in British India with the object of obtaining life assurance business shall, within three months from the establishment of the place of business or the appointment of such agent, file with the Registrar—

- (a) a certified copy of the charter, statutes or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof;
- (b) a list of the directors of the company;
- (c) the names and addresses of some one or more persons resident in British India authorized to accept on behalf of the company service of process and any notices required to be served on the company;

and, in the event of any alteration being made in any such instrument or in the list of directors or in the names and addresses of such persons as aforesaid, the company shall, within such time as the Governor General in Council may prescribe, file with the Registrar a notice of the alteration.

(2) Any process or notice required to be served on the company shall be sufficiently served if addressed to any person whose name has been so filed as aforesaid and left at or sent by post to the address which has been so filed.

(3) There shall be paid to the Registrar for registering any document, required by this section to be filed, a fee of five rupees or such smaller fee as the Governor General in Council may prescribe.

Amalgamation or Transfer.

20. (1) Where it is intended to amalgamate or two or more life assurance companies, or to transfer the life assurance business of one company to another, the directors of any one or more of such companies may apply to the Court, by petition, to sanction the proposed arrangement.

(2) Before any such application is made to the Court—

- (a) notice of the intention to make the application shall be published in the Gazette of India and in the local official Gazette of the Province in which the principal place of business of the company is situated at least two months before the application is made;
- (b) a statement of the nature of the amalgamation or transfer, as the case may be together with an abstract containing the material facts embodied in the agreement or deed under which the amalgamation or transfer is proposed to be effected, and copies of the actuarial or other reports upon which the agreement or deed is founded, including a report by an independent actuary, shall, unless the Court otherwise directs, be transmitted to each policy-holder of each company; and
- (c) the agreement or deed under which the amalgamation or transfer is effected shall be open for the inspection of the policy-

holders and shareholders at the offices of the companies for a period of fifteen days after the last publication of the notice.

(3) The Court, after hearing the directors and other persons whom it considers entitled to be heard upon the petition, may sanction the arrangement if it is satisfied that no sufficient objection to the arrangement has been established.

(4) The Court shall not sanction the amalgamation or transfer in any case in which it appears to the Court that the life policy-holders representing one-tenth or more of the total amount assured in any company which it is proposed to amalgamate, or in any company the business of which it is proposed to transfer, dissent from the amalgamation or transfer.

(5) No life assurance company shall amalgamate with another, or transfer its business to another, unless the amalgamation or transfer is sanctioned by the Court in accordance with this section.

21. Where an amalgamation takes place between any life assurance companies, or where any life assurance business of one such company is transferred to another company, the combined company or the purchasing company, as the case may be, shall, within one month from the date of the completion of the amalgamation or transfer, deposit with the Governor General in Council—

- (a) certified copies of statements of the assets and liabilities of the companies concerned in such amalgamation or transfer, together with a statement of the nature and terms of the amalgamation or transfer; and
- (b) a certified copy of the agreement or deed under which the amalgamation or transfer is effected; and
- (c) certified copies of the actuarial or other reports upon which that agreement or deed is founded; and
- (d) a declaration under the hand of the chairman of each company, and the principal officer of each company, that to the best of their belief every payment made or to be made to any person whatsoever on account of the amalgamation or transfer is therein fully set forth, and that no other payments beyond those set forth have been made or are to be made either in money, policies, bonds, valuable securities or other property by or with the knowledge of any parties to the amalgamation or transfer.

Winding up.

22. The Court may order the winding up of a life assurance company, in accordance with the Indian Companies Act, 1882, and the provisions of that Act shall apply accordingly, subject, however, to the modification that the company may be ordered to be wound up—

- (a) on the petition of ten or more policy-holders:

Provided that such a petition shall not be presented except by the leave of

the Court, and leave shall not be granted until a *prima facie* case has been established to the satisfaction of the Court, and until security for costs for such amount as the Court may think reasonable has been given; or

- (b) on application made on behalf of the Governor General in Council, showing that from a consideration of the documents deposited with him under the provisions of this Act it appears to him that the company is insolvent.

23. (1) Where a life assurance business or any part of the life assurance business of a life

assurance company has been transferred to another company under an arrangement in pursuance of which the first-mentioned company (in this section called the subsidiary company) or the creditors thereof has or have claims against the company to which such transfer was made (in this section called the principal company), then, if the principal company is being wound up by or under the supervision of the Court, the Court shall (subject as hereinafter mentioned) order the subsidiary company to be wound up in conjunction with the principal company, and may by the same or any subsequent order appoint the same person to be liquidator for the two companies, and make provision for such other matters as may seem to the Court necessary, with a view to the companies being wound up as if they were one company.

(2) The commencement of winding up of the principal company shall, save as otherwise ordered by the Court, be the commencement of the winding up of the subsidiary company.

(3) In adjusting the rights and liabilities of the members of the several companies between themselves, the Court shall have regard to the constitution of the companies, and to the arrangements entered into between the companies, in the same manner as the Court has regard to the rights and liabilities of different classes of contributories in the case of the winding up of a single company, or as near thereto as circumstances admit.

(4) Where any company alleged to be subsidiary is not in process of being wound up at the same time as the principal company to which it is subsidiary, the Court shall not direct the subsidiary company to be wound up unless, after hearing all objections (if any) that may be urged by or on behalf of the company against its being wound up, the Court is of opinion that the company is subsidiary to the principal company, and that the winding up of the company in conjunction with the principal company is just and equitable.

(5) An application may be made in relation to the winding up of any subsidiary company in conjunction with a principal company by any creditor of, or person interested in, the principal or subsidiary company.

(6) Where a company stands in the relation of a principal company to one company, and in the relation of a subsidiary company to some other company, or where there are several companies standing in the relation of subsidiary companies to one principal company, the Court may deal with any number of such companies together or in separate groups as it thinks most expedient upon the principles laid down in this section.

24. Where a life assurance company is being wound up by the Court, or subject to the supervision of the Court, or voluntarily, the value of a policy or of a liability under a policy requiring to be valued in such winding up shall be estimated in manner applicable to policies and liabilities provided by the Sixth Schedule.

25. The rules in the Sixth Schedule shall be of the same force, and may be repealed, altered or amended as if they were rules made in pursuance of section 254 of the Indian Companies Act, 1882, and rules may be made under that section for the purpose of carrying into effect the provisions of this Act with respect to the winding up of life assurance companies.

26. The Court, in the case of a life assurance company which has been proved to be unable to pay its debts, may, if it thinks fit, reduce the amount of the contracts of the company upon such terms and subject to such conditions as it thinks just, in place of making a winding-up order.

Special Provisions relating to Accounts and Documents.

27. The Governor General in Council may direct any documents deposited with him under this Act, or certified copies thereof, to be kept by the Registrar or by any other officer appointed in this behalf, and any such documents and copies shall be open to inspection, and copies thereof may be procured by any person on payment of such fees as the Governor General in Council may direct.

28. The Governor General in Council shall annually publish in the Gazette of India and cause to be published in the local official Gazette of the Province in which the life assurance company has its principal place of business the accounts, balance-sheets, abstracts, statements and other documents under this Act, or purporting to be under this Act, deposited with him during the preceding year, except reports on the affairs of life assurance companies submitted to the shareholders or policy-holders thereof, and may append to such accounts, balance-sheets, abstracts, statements or other documents any note of the Governor General in Council thereon, and any correspondence in relation thereto.

29. Every document deposited under this Act with the Governor General in Council, and certified by the Registrar or by any person appointed in that behalf by the Governor General in Council to be a document so deposited, shall be deemed to be a document so deposited.

30. Every document purporting to be certified by the Registrar, or by any person appointed in that behalf by the Governor General in Council, to be a copy of a document so deposited, shall be deemed to be a copy of that document, and shall be received in evidence as if it were the original document unless some variation between it and the original document be proved.

31. The Governor General in Council may, on the application or with the consent of a life assurance company, alter the forms contained in the Schedules to this Act as respects that company, for the purpose of adapting them to the circumstances of that company.

Companies carrying on business in the United Kingdom.

32. (1) An assurance company which carries on life assurance business in the United Kingdom in accordance with the Assurance Companies Act, 1909, may, if carrying on life assurance business in British India before the commencement of this Act, within three months of such commencement, or, in any other case, before it commences to carry on life assurance business in British India, apply to the Governor General in Council for a declaration that it so carries on such business in the United Kingdom.

(2) A company applying under the provisions of sub-section (1) shall furnish, at the time of its application or at such further time as the Governor General in Council may prescribe, such evidence as he may direct of the facts alleged in its application.

(3) Where the Governor General in Council is satisfied that a life assurance company applying as aforesaid is a life assurance company which carries on business in the United Kingdom in accordance with the Assurance Companies Act, 1909, he shall, by notification in the Gazette of India, make a declaration to that effect; and shall cause such notification to be republished in the local official Gazette of the Province where the Company has or proposes to have its principal place of business.

33. Where the Governor General in Council has notified a declaration in accordance with the provisions of section 32 in respect of a life assurance company, nothing in section 4, section 5, sections 7 to 12, sections 15, 20, 21 or 37 shall apply to the company:

Provided that—

(1) the company shall deposit with the Governor General in Council, in the manner prescribed in section 11, copies of every account, balance-sheet, abstract, statement or other document which the company is required by the Assurance Companies Act, 1909, to deposit at the Board of Trade;

(2) if, at any time, a company in respect of which a declaration has been notified under section 32 ceases to carry on life assurance business in the United Kingdom in accordance with the provisions of the Assurance Companies Act, 1909, it shall, if it continues to carry on life assurance business in British India, be subject to all the provisions of this Act from the date it ceased to carry on such business in the United Kingdom in accordance with the said Act.

Penalties and Procedure.

34. Any life assurance company which makes default in complying with

Penalty for non-compliance with Act.

any of the requirements of this Act, and every director, manager or secretary, or other officer or agent of the company who is knowingly a party to the default, shall be punishable with fine which may extend to one thousand rupees, or, in the case of a continuing default, with fine which may extend to five hundred rupees for every day during which the default continues; and, if default continues for a period of three months after notice of default by the Governor General in Council (which notice shall be published in one or more newspapers as the Governor General in Council may, upon the application of one or more policy-holders or shareholders, direct), the default shall be a ground on which the Court may order the winding up of the company, in accordance with the Indian Companies Act, 1882.

VI of 1882.

35. If any account, balance-sheet, abstract, statement or other document required by this Act is false in any particular to the knowledge of any person who signs it, such person shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

36. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence against this Act.

Cognizance of offences.

Miscellaneous.

37. (1) The Governor General in Council may appoint one or more inspectors to examine into the affairs of any life assurance company, and to report thereon in such manner as he may direct—

(i) in the case of a life assurance company which is not registered under the Indian Companies Act, 1882, upon the application—

(a) of shareholders being in number not less than one-fifth of the whole number of persons for the time being entered on the list of shareholders kept in accordance with the provisions of section 16; or

(b) of twenty or more policy-holders owning policies of an aggregate value of not less than twenty thousand rupees;

(ii) in any case where a life assurance company has failed to furnish a further statement when required to do so under the provisions of section 11, sub-section (2), or where the Governor General in Council is of opinion that any such further statement is insufficient or unsatisfactory.

VI of 1882.

(2) On an appointment being made under sub-section (1), the provisions of section 84 of the Indian Companies Act, 1882, shall apply to the examination made by such inspectors.

VI of 1882.

38. Any notice or other document which is by this Act required to be sent to any policy-holder may be addressed and sent to the person to whom notices respecting such policy are usually sent, and any notice so addressed and sent shall be deemed and taken to be notice to the holder of such policy:

Provided that where any person claiming to be interested in a policy has given to the company notice in writing of his interest, any notice which is by this Act required to be sent to policy-holders shall also be sent to such person at the address specified by him in his notice.

39. (1) The Governor General in Council may make rules to carry out the purposes of this Act.

Powers to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the qualifications to be possessed by actuaries, auditors and inspectors under this Act, and the manner in which the accounts of life assurance companies shall be audited;

(b) prescribe the time within and the form in which notice of alteration of the particulars specified in section 19 of the Act shall be filed with the Registrar;

(c) subject to the provisions of this Act, prescribe the fees payable thereunder.

(3) All rules made under this Act shall be published in the Gazette of India, and on such publication, shall have effect as if enacted in this Act.

40. The Governor General in Council may, by notification in the Gazette of India, and subject to such conditions and restrictions as he thinks fit, delegate to any Local Government all

or any of the powers (other than the power to make rules under section 39) conferred on him by this Act.

41. The Governor General in Council may, by notification in the Gazette of India, and subject to such restrictions and conditions as he thinks fit, exempt any life assurance company from all or any of the provisions of this Act.

42. In section 131 of the Indian Companies Act, 1882, the words from "In the case of a life assurance company" to "unable to pay its debts" are hereby repealed.

Amendment of Act VI, 1882, section 131.

THE FIRST SCHEDULE.

(See section 7.)

REVENUE ACCOUNTS OF THE _____ FOR THE YEAR ENDING _____

(A)—Life Assurance Account.

	Rs.		Rs.
Amount of life assurance fund at the beginning of the year.		Dividends payable on 19 for the year ending 19 (This is only to be stated here by companies not supplying a Profit and Loss account).	
		Claims under policies paid and outstanding—	
		By death	
		By maturity	
		Surrenders, including surrenders of bonus additions.	
		Annuities	
		Bonuses in cash	
Premiums		Bonuses in reduction of premiums	
		Expenses of management :—	
		Commission	
		Agents' and Canvassers' allowances	
		Salaries, etc. (other than to Agents and Canvassers).	
Consideration for annuities granted *(see Note 1).		Travelling expenses	
		Directors' fees	
		Auditors' fees	
		Medical fees	
Interests, dividends and rents	Rs.	Rents for offices belonging to and occupied by the company.	
Less income-tax thereon		Rents of other offices occupied by the company.	
		Law charges	
		Advertising	
		Printing and stationery	
		Other expenses of management (accounts to be specified).	
Other receipts (accounts to be specified)		Other payments (accounts to be specified)	
		Amount of life assurance fund at the end of the year, as per Third Schedule.	
			Rs.

*NOTE 1.—Companies having a separate annuity fund with investments separate from those of the life assurance fund to return the particulars of their annuity business in a separate statement, in Form B of this Schedule.

NOTE 2.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of re-assurances of the company's risks.

NOTE 3.—If any sum has been deducted from the expenses of management account, and taken credit for in the balance-sheet as an asset, the sum so deducted to be separately shown in the above account.

(B) Revenue Account applicable to annuity business of those companies having a separate annuity fund, the investments of which are kept separate from those of the life assurance fund.

	Rs.		Rs.
Amount of annuity fund at the beginning of the year		Annuities	
Consideration for annuities granted		Surrenders	
Interest, dividends and rents	Rs.	Expenses of management :—	
Less income tax thereon		Commission	
Other receipts		Other expenses (to be specified)	
		Other payments (accounts to be specified) .	
		Amount of annuity fund at the end of the year as per Balance-sheet.	
	Rs.		Rs.

NOTE.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of re-assurances of the company's risks.

(C) General Revenue Account applicable to all classes of business other than life assurance and annuity transactions.

	Rs.		Rs.
Amount of funds at the beginning of the year		Claims less re-assurances (accounts to be specified).	
Premiums (accounts to be specified)		Expenses of management :—	
Interests, dividends and rents	Rs.	Commission	
Less income tax thereon		Other expenses (to be specified)	
Profits (accounts to be specified)		Losses (accounts to be specified)	
Other receipts (to be specified)		Other payments (accounts to be specified) .	
		Amount of funds at the end of the year as per Balance-sheet.	
	Rs.		Rs.

NOTE 1.—All the items in the above account to be exclusive of life assurance and annuity transactions.

NOTE 2.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of re-assurances of the company's risks.

State also :—

New annuities (state number and annual amount).

Total sums assured and bonuses (less reassurances) remaining in force at end of year 19 on lives of residents in India.

Number and amount of annuities (" ") " " " "

Largest sum for which the company has granted an assurance on any one life during the year, after deduction of any portion reassured.

Statement of the total investments in India of the life assurance and annuity funds.

(See section 7.)

PROFIT AND LOSS ACCOUNT OF THE _____ FOR THE YEAR ENDING 19 .

	Rs.		Rs.
Balance of last year's account		Dividends and bonuses to shareholders payable on 19 , for the year ending 19	
Interest and dividends not carried to other accounts	Rs.	Expenses not charged to other accounts . .	
Less income-tax thereon		Loss realised (accounts to be specified) . .	
		Other payments (accounts to be specified) . .	
Profit realized (accounts to be specified)		Balance as per Third Schedule	
Other receipts (accounts to be specified)			
	Rs.		Rs.

THE THIRD SCHEDULE.

(See section 7.)

(A) BALANCE-SHEET OF THE _____ ON THE _____ 19 ____

LIABILITIES.		Rs.	ASSETS.	Rs.
Life assurance fund—			Assets of life assurance fund as per separate balance-sheet (if any).	
Outstanding liabilities of life assurance fund.			Assets of annuity fund as per separate balance-sheet (if any).	
Annuity fund (if any) as per separate balance-sheet.			Assets of funds other than those shown in the above mentioned balance-sheets.	
Outstanding liabilities of annuity fund.			Mortgages on property within India	
Shareholders' capital paid up (if any)			Do. do. out of India	
Profit and Loss account (if any)			Loans on public rates	
Funds contained in General Revenue Account (if any) [Schedule I (c).]			Do. life interests and reversions	
Other sums owing by the Company			Do. stocks and shares	
(Accounts to be specified and stated separately under each class of business.)			Do. company's policies within their surrender values	
			Do. personal security	
			Investments—	
			Deposit with the Comptroller General (securities to be specified)	
			Indian Government securities	
			British and Colonial Government securities	
			Foreign Government securities	
			Indian Municipal and Provincial securities	
			British and Colonial do. do. . . .	
			Foreign do. do. . . .	
			Bonds, debentures, stocks and other securities whereon interest is guaranteed by the Indian Government.	
			Bonds, debentures, stocks and other securities whereon interest is guaranteed by the British or any Colonial Government.	
			Bonds, debentures, stocks and other securities whereon interest is guaranteed by any Foreign Government.	
			Ordinary stocks and shares of any Indian Presidency Bank.	
			Debentures of any Railway in India.	
			Debentures of any Railway out of India.	
			Preference or guaranteed shares of any Railway in India.	
			Preference or guaranteed shares of any Railway out of India.	
			Ordinary stocks and shares of any Railway in India.	
			Ordinary stocks and shares of any Railway out of India.	
			House property in India.	
			House property out of India.	
			Freehold and leasehold ground rents and rent charges in India	
			Life interests and reversions in India	
			Do. do. out of India	
			Other investments in India (to be specified)	
			Other investments out of India (to be specified).	
			Agents' balances	
			Outstanding premiums*	
			Do. interests, dividends and rents*	
			Interest accrued but not payable*	
			Bills receivable	
			Cash:—	
			On deposit	
			In hand and on current account	
			Other assets (to be specified)	
		Rs.		Rs.

* These items are or have been included in the corresponding items in the First Schedule.

NOTE 1.—When part of the assets of the company are specifically deposited under local laws, in various places out of India, as security to holders of life assurance policies there issued, each such place and the amount compulsorily lodged therein must be specified.

NOTE 2.—The balance-sheet must state how the values of the Stock Exchange securities are arrived at, and on the occasions when a statement respecting valuation under the Fourth Schedule is made a certificate must be appended, signed by the same persons as signed the balance-sheet, to the effect that in their belief the assets set forth in the balance-sheet are in the aggregate fully of the value stated therein, less any investment reserve fund taken into account.

NOTE 3.—Companies having investments with any uncalled liability shall state separately the full amount thereof.

NOTE 4.—Particulars must be given of all loans, including temporary advances, except loans on policies within their surrender values, made at any time during the year to any director or officer of a company or to any other company in which any of the said directors or officers may hold the position either of director or of officer.

(B) BALANCE-SHEET OF THE LIFE ASSURANCE FUND _____ ON THE _____ 19____
 TO BE COMPLETED BY COMPANIES DOING BUSINESS OTHER THAN LIFE ASSURANCE FOR WHICH
 THEY HAVE SEPARATE FUNDS.

LIABILITIES.	Rs.	ASSETS.	Rs.
Life assurance fund		Mortgages on property within India	
Claims admitted or intimated * but not paid		Do. do. out of India	
Other sums owing by the company * (under this class of business)		Loans on public rates	
		Do. life interests and reversions	
		Do. stocks and shares	
		Do. company's policies within their surrender values	
		Do. personal security	
		Investments—	
		Deposit with the Comptroller General (securities to be specified)	
		Indian Government securities	
		British and Colonial Government securities	
		Foreign Government securities	
		Indian Municipal and Provincial securities	
		British and Colonial do. do.	
		Foreign do. do.	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by the Indian Government	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by the British or any Colonial Government	
		Bonds, debentures, stocks and other securities whereon interest is guaranteed by any Foreign Government	
		Ordinary stocks and shares of any Indian Presidency Bank	
		Debentures of any Railway in India	
		Debentures of any Railway out of India	
		Preference or guaranteed shares of any Railway in India	
		Preference or guaranteed shares of any Railway out of India	
		Ordinary stocks and shares of any Railway in India	
		Ditto ditto out of India	
		House property in India	
		Ditto out of ditto	
		Freehold and leasehold ground rents and rent-charges in India	
		Life interests and reversions in India	
		Ditto ditto out of ditto	
		Other investments in India (to be specified)	
		Ditto out of ditto (to be specified)	
		Agents' balances	
		Outstanding premiums*	
		Do. interests, dividends and rents*	
		Interest accrued but not payable*	
		Bills receivable	
		Cash :—	
		On deposit	
		In hand and on current account	
		Other assets (to be specified)	
	Rs.		Rs.

* These items are or have been included in the corresponding items in the First Schedule.

NOTE 1.—When part of the assets of the company are specifically deposited under local laws, in various places out of India, as security to holders of life assurance policies there issued, each such place and the amount compulsorily lodged therein must be specified.

NOTE 2.—A balance-sheet in the above form must be rendered in respect of the annuity fund if the investments of that fund are distinct from those of the life assurance fund.

NOTE 3.—The balance-sheet must state how the values of the Stock Exchange securities are arrived at, and on the occasions when a statement respecting valuation under the Fourth Schedule is made, a certificate must be appended, signed by the same persons as signed the balance-sheet, to the effect that in their belief the assets set forth in the balance-sheet are in the aggregate fully of the value stated therein, less any investment reserve fund taken into account.

NOTE 4.—A certificate must be appended hereto, signed by the same persons as signed the balance-sheet (Form A), and by the auditor, to the effect that no part of any such fund has been applied, directly or indirectly, for any purpose other than the class of business to which it is applicable.

NOTE 5.—Companies having investments with any uncalled liability shall state separately the full amount thereof.

NOTE 6.—Particulars must be given of all loans, including temporary advances, except loans on policies within their surrender values, made at any time during the year to any director or officer of a company, or to any other company in which any of the said directors or officers may hold the position either of director or of officer.

THE FOURTH SCHEDULE.

(See sections 8 and 9.)

STATEMENT RESPECTING THE VALUATION OF THE LIABILITIES UNDER LIFE POLICIES AND ANNUITIES OF THE ———, TO BE MADE AND SIGNED BY THE ACTUARY.

(The answers should be numbered to accord with the numbers of the corresponding questions.)

1. The date up to which the valuation is made.
2. The general principles adopted in the valuation, and the method followed in the valuation of particular classes of assurances, including a statement of the method by which the net premiums have been arrived at, and whether these principles were determined by the instrument constituting the company or by its regulations or bye-laws, or how otherwise; together with a statement of the manner in which policies on under average lives are dealt with.
3. The table or tables of mortality used in the valuation. In cases where the tables employed are not published, specimen policy values are to be given, at the rate of interest employed in the valuation, in respect of whole-life assurance policies effected at the respective ages of 20, 30, 40 and 50, and having been respectively in force for 5 years, 10 years, and upwards at intervals of five years, respectively; with similar specimen policy values in respect of endowment assurance policies, according to age at entry, original term of policy and duration.
4. The rate or rates of interest assumed in the calculations.
5. The actual proportion of the annual premium income (if any), reserved as a provision for future expenses and profits, separately specified in respect of assurances with immediate profits, with deferred profits, and without profits. (If none, state how this provision is made.)
6. The consolidated revenue-account since the last valuation, or, in case of a company which has made no valuation, since the commencement of the business. (This return should be made in the

form annexed. No return under this heading will be required where a statement under this schedule is deposited annually.)

7. The liabilities of the company under life policies and annuities at the date of the valuation, showing the number of policies, the amount assured and the amount of premiums payable annually under each class of policies, both with and without participation in profits; and also the net liabilities and assets of the company with the amount of surplus or deficiency. (These returns to be made in the forms annexed.)

8. The principles upon which the distribution of profits among the shareholders and policyholders is made, and whether these principles were determined by the instrument constituting the company or by its regulations or bye-laws, or how otherwise, and the number of years' premiums to be paid before a bonus (a) is allotted, and (b) vests.

9. The results of the valuation, showing—

- (1) the total amount of profit made by the company, allocated as follows:—
 - (a) among the policy-holders with immediate participation, and the number and amount of the policies which participated;
 - (b) among policy-holders with deferred participation, and the number and amount of the policies which participated;
 - (c) among the shareholders;
 - (d) to reserve funds, or other accounts;
 - (e) carried forward unappropriated;
- (2) specimens of bonuses allotted to whole life assurance policies for Rs. 1,000 effected at the respective ages of 20, 30, 40 and 50, and having been respectively in force for 5 years, 10 years, and upwards at intervals of 5 years respectively, together with the amounts apportioned under the various modes in which the bonus might be received; with similar specimen bonuses and particulars in respect of endowment assurance policies, according to age at entry, original term of policy, and duration.

(Form referred to under Heading No. 6 in Fourth Schedule.)

Consolidated Revenue Account of the _____ for _____ years commencing _____ and ending _____

Rs.		Rs.	
Amount of life assurance fund at the beginning of the period	...	Claims under policies paid and outstanding :—	Rs.
Premiums	...	By death	...
Consideration of annuities granted	...	By maturity	...
Interest, dividends and rents	...	Surrenders	...
Less income-tax thereon	...	Annuities	...
Other receipts (accounts to be specified)	...	Bonuses in cash	...
	...	" " reduction of premiums	...
	...	Commission	...
	...	Expenses of management	...
	...	Other payments (accounts to be specified)	...
	...	Amount of life assurance fund at the end of the period as per Third Schedule	...
	Rs.		Rs.

NOTE.—If any sum has been deducted from the expenses of management account and taken credit for in the balance-sheet as an asset, the sum so deducted to be separately shown in the above statement.

(Form referred to under Heading No. 7 in Fourth Schedule.)

Summary and valuation of the policies of the _____ as at _____ 19 _____.

	PARTICULARS OF THE POLICIES FOR VALUATION.				VALUATION.			
	Number of Policies.	Sums assured and bonuses.	Office yearly premiums.	Net yearly premiums.	Sums assured and bonuses.	Office yearly premiums.	Table, interest per cent.	Net liability.
ASSURANCES.								
I.—With immediate participation in profits.								
For whole term of life
Other classes (to be specified)
Extra premiums payable
II.—With deferred participation in profits.								
For whole term of life
Other classes (to be specified)
Extra premiums payable
Total assurances with profits
III.—Without participation in profits.								
For whole term of life
Other classes (to be specified)
Extra premiums
Total assurances without profits
Total assurances
Deduct re-assurances (to be specified according to class in a separate statement).
Net amount of assurances
Adjustments, if any (to be separately specified)
ANNUITIES ON LIVES.								
Immediate
Other classes (to be specified)
Total of the results

NOTE 1.—The term "extra premium" in this Act shall be taken to mean the charge for any risk not provided for in the minimum contract premium. If policies are issued in or for any country at rates of premium deduced from tables other than the European mortality tables adopted by the company, separate schedules similar in form to the above must be furnished.

NOTE 2.—Separate returns and valuation results must be furnished in respect of classes of policies valued by different tables of mortality, or at different rates of interest, also for business at other than European rates.

NOTE 3.—In cases also where separate valuations of any portion of the business are required under local laws in places outside British India, a summary statement must be furnished in respect of the business so valued in each such place showing the total number of policies, the total sums assured and bonuses, the total office yearly premiums and the total net liability on the bases as to mortality and interest adopted in each such place, with a statement as to such bases respectively.

Valuation Balance-Sheet of _____ as at _____ 19____

Dr.	Cr.
<p>To net liability under life assurance and annuity transactions (as per summary statement provided in Fourth Schedule).</p>	<p>By life assurance and annuity funds (as per Balance-sheet under Third Schedule)</p>
<p>To surplus, if any</p>	<p>By deficiency, if any</p>

THE FIFTH SCHEDULE.

(See section 10.)

STATEMENT OF THE LIFE ASSURANCE AND ANNUITY
BUSINESS OF THE ON THE
19 , TO BE SIGNED BY THE ACTUARY.

(The answers should be numbered to accord with the numbers of the corresponding questions. Statements of re-assurances corresponding to the statements in respect of assurances are to be given throughout.) Separate statements are to be furnished in the replies to all the headings under this Schedule for business at other than European rates.

1. The published table or tables of premiums for assurances for the whole term of life and for endowment assurances which are in use at the date above-mentioned.

2. The total amount assured on lives for the whole term of life which are in existence at the date above-mentioned, distinguishing the portions assured with immediate profits, with deferred profits, and without profits, stating separately the total reversionary bonuses and specifying the sums assured for each year of life from the youngest to the oldest ages, the basis of division as to immediate and deferred profits being stated.

3. The amount of premiums receivable annually for each year of life, after deducting the abatements made by the application of bonuses in respect of the respective assurances mentioned under Heading No. 2, distinguishing ordinary from extra premiums. A separate statement is to be given of premiums payable for a limited number of years, classified according to the number of years' payments remaining to be made.

4. The total amount assured under endowment assurances, specifying sums assured and office premiums separately in respect of each year in which such assurances will mature for payment. The reversionary bonuses must also be separately specified, and the sums assured with immediate profits, with deferred profits, and without profits separately returned.

5. The total amount assured under classes of assurance business, other than assurances dealt with under questions 2 and 4, distinguishing the sums assured under each class and stating separately the amount assured with immediate profits, with deferred profits, and without profits, and the total amount of reversionary bonuses.

6. The amount of premiums receivable annually in respect of each such special class of assurances mentioned under Heading No. 5, distinguishing ordinary from extra premiums.

7. The total amount of premiums which has been received from the commencement upon pure endowment policies which are in force at the date above-mentioned.

8. The total amount of immediate annuities on lives, distinguishing the amounts for each year of life, and distinguishing male and female lives.

9. The amount of all annuities on lives other than those specified under Heading No. 8, distinguishing the amount of annuities payable under each class, and the amount of premiums annually receivable.

10. The average rate of interest yielded by the assets, whether invested or uninvested, constituting the life assurance fund of the company, calculated upon the mean fund of each year during the period since the last investigation, without deduction of income-tax.

It must be stated whether or not the mean fund upon which the average rate of interest is calculated includes reversionary investments.

11. A table of minimum values, if any, allowed for the surrender of policies for the whole term of life and for endowments and endowment assurances, or a statement of the method pursued in calculating such surrender values, with instances of the application of such method to policies of different standing and taken out at various interval ages from the youngest to the oldest.

THE SIXTH SCHEDULE.

(See sections 24 and 25.)

RULES FOR VALUING ANNUITIES, LIFE POLICIES
AND LIABILITIES.

Rule for valuing an annuity.

An annuity shall be valued according to the tables used by the company which granted such annuity at the time of granting the same, and, where such tables cannot be ascertained or adopted to the satisfaction of the Court, then according to such rate of interest and table of mortality as the Court may direct.

Rule for valuing a policy.

The value of the policy is to be the difference between the present value of the reversion in the sum assured according to the contingency upon which it is payable, including any bonus or addition thereto made before the commencement of the winding up, and the present value of the future annual premiums.

In calculating such present values interest is to be assumed at such rate, and the rate of mortality according to such tables, as the Court may direct.

The premium to be calculated is to be such premium as according to said rate of interest and rate of mortality is sufficient to provide for the risk incurred by the office in issuing the policy, exclusive of any addition thereto for office expenses and other charges.

Rule for valuing a liability.

The liquidator, in the case of all persons appearing by the books of the company to be entitled to or interested in policies granted by such company, is to ascertain the value of the liability of the company to each such person, and give notice of such value to such persons in such manner as the Court may direct, and any person to whom notice is so given shall be bound by the value so ascertained unless he gives notice of his intention to dispute such value in manner and within a time to be prescribed by a rule or order of the Court.

W. H. VINCENT,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 26th March 1912, and is hereby promulgated for general information :—

ACT No. VII OF 1912.

An Act to make certain provisions regarding the application of the law in force in the Presidency of Fort William in Bengal, the Province of Bihar and Orissa and the Province of Assam.

WHEREAS a Governor and an Executive Council have been appointed for the Presidency of Fort William in Bengal ;

And whereas, by Proclamation published under Notification No. 290, dated the twenty-second day of March 1912, the Governor General in Council, with the sanction of His Majesty, has been pleased to declare and appoint that, on and from the first day of April 1912, the territory mentioned in Schedule A shall be and continue subject to the said Presidency of Fort William in Bengal ;

And whereas, by Proclamation published under Notification No. 289, dated the twenty-second day of March 1912, the Governor General, with the sanction of His Majesty, has been pleased to constitute the territory mentioned in Schedule B to be, for the purposes of the Indian Councils Act, 1861, a Province to which the provisions of that Act touching the making of Laws and Regulations for the peace and good government of the Presidencies of Fort St. George and

Bombay shall be applicable, and to direct that the said Province shall be called the Province of Bihar and Orissa, and further to appoint a Lieutenant-Governor of that Province ;

And whereas, by Proclamation published under Notification No. 291, dated the twenty-second day of March 1912, the Governor General in Council, with the sanction and approbation of the Secretary of State for India, has been pleased to take under his immediate authority and management the territory mentioned in Schedule C, which was formerly included within the Province of Eastern Bengal and Assam, and to form the same into a Chief Commissionership, to be called the Chief Commissionership of Assam, and further to appoint a Chief Commissioner therefor ;

And whereas it is expedient to make certain provisions regarding the application of the law in force in the territories affected by the said Proclamations ;

It is hereby enacted as follows :—

1. (1) This Act may be called the Bengal, Bihar and Orissa and Assam Laws Act, 1912 ; and

(2) It shall come into force on the first day of April 1912.

2. The Proclamations referred to in the preamble shall not be deemed to have effected any change in the territorial application of any enactment, notwithstanding that such enactment may be expressed to apply or extend to the territories for the time being under a particular administration.

Saving of territorial application of enactments.

25 Vict.,
87.

3. All enactments made by any authority in British India, and all notifications, orders, schemes, rules, forms and by-laws issued, made or prescribed under such enactments, which, immediately before the commencement of this Act, were in force in, or prescribed for, any of the territory mentioned in Schedule A, Schedule B or Schedule C, shall, in their application to that territory, be construed as if references therein to the authorities, territory or Gazettes mentioned in column 1 of Schedule D were references to the authorities, territory or Gazettes respectively mentioned or referred to opposite thereto in column 2 of that Schedule :

Provided that the Governor General in Council may, by notification in the Gazette of India, direct that any function of the Chief Commissioner of Assam under any such enactment, notification, order, scheme, rule, form or by-law shall be discharged by the Governor General in Council and not by the said Chief Commissioner.

4. There shall be a Board of Revenue for the Province of Bihar and Orissa, to which the provisions of the Bengal Board of Revenue Regulation, 1822, and the Bengal Board of Revenue Act, 1850, shall, so far as may be, apply.

III of 1822.
XLIV of
1850.

5. For the purpose of facilitating the application to the territory, or any part thereof, mentioned in Schedule A, Schedule B or Schedule C of any enactment passed before the commencement of this Act, or of any notification, order, scheme, rule, form or by-law made under any such enactment,—

(a) any Court may, subject to the other provisions of this Act, construe the enactment, notification, order, scheme, rule, form or by-law with such alterations, not affecting the substance, as may be necessary or proper to adapt it to the matter before the Court; and

(b) the Local Government may, by notification in the local official Gazette, direct by what officer any authority or power shall be exerciseable; and any such notification shall have effect as if enacted in this Act.

6. Nothing in this Act shall affect any proceeding which, at the commencement thereof, is pending in or in respect of any of the territory mentioned in Schedule A, Schedule B or Schedule C; and every such proceeding shall be continued as if this Act had not been passed.

7. The enactments specified in Schedule E are hereby amended to the extent and in the manner specified in the fourth column thereof.

VII of 1905.

8. The Bengal and Assam Laws Act, 1905, is hereby repealed.

Repeal.

SCHEDULE A.

(See sections 3, 5 and 6.)

THE PRESIDENCY OF FORT WILLIAM IN BENGAL.

Part I.

The Chittagong Division, comprising the districts of Chittagong, the Chittagong Hill-tracts, Noakhali and Tippera;

the Dacca Division, comprising the districts of Bakarganj, Dacca, Faridpur and Mymensingh;

the Rajshahi Division, comprising the districts of Bogra, Dinajpur, Jalpaiguri, Malda, Pabna, Rajshahi and Rangpur.

Part II.

The Burdwan Division, comprising the districts of Bankura, Birbhum, Burdwan, Hooghly, Howrah and Midnapur;

the Presidency Division, comprising the town of Calcutta and the districts of Jessore, Khulna, Murshidabad, Nadia and the 24-Parganas; and

the district of Darjeeling.

SCHEDULE B.

THE PROVINCE OF BIHAR AND ORISSA.

The districts of Bhagalpur, Monghyr, Purnea and the Santhal Parganas, in the Bhagalpur Division;

the Patna Division, comprising the districts of Gaya, Patna and Shahabad;

the Tirhut Division, comprising the districts of Champaran, Darbhanga, Muzaffarpur and Saran;

the Chota Nagpur Division, comprising the districts of Hazaribagh, Manbhum, Palamanu, Ranchi and Singbhum; and

the Orissa Division, comprising the districts of Angul, Balasore, Cuttack, Puri and Sambalpur.

SCHEDULE C.

THE PROVINCE OF ASSAM.

The Assam Valley Districts Division, comprising the districts of Darrang, Garo Hills, Goalpara, Kamrup, Lakhimpur, Nowgong and Sibsagar; and

the Surma Valley and Hill Districts Division, comprising the districts of Cachar, Khasi and Jaintia Hills, Lushai Hills, Naga Hills and Sylhet.

[Cf. Act VII
of 1905, Sch.
D.]

SCHEDULE D.

(See section 3.)

Part I.—Construction of enactments, etc., in force in the territory mentioned in Schedule A (the Presidency of Fort William in Bengal).

1	2
References.	Constructions.
1. The Local Government of Bengal.	The Governor in Council of Fort William in Bengal.
2. The Local Government of Eastern Bengal and Assam.	
3. The Board of Revenue for Eastern Bengal and Assam.	
4. The Chief Controlling Revenue-Authority.	The Board of Revenue for Bengal.
5. The Chief Revenue-Authority.	
6. All officers and official bodies not mentioned in the foregoing clauses 2 to 5 (except the Treasurer of Charitable Endowments) whose authority extended, immediately before the commencement of this Act, over the Province of Eastern Bengal and Assam generally, inclusive of the territory mentioned in Part I of Schedule A.	(a) The respective officers and official bodies who immediately before the commencement of this Act exercised similar functions in the Province of Bengal; or (b) such other officers or official bodies, respectively, as the Governor in Council of Fort William in Bengal may, by notification in the local official Gazette, direct.
7. The local official Gazette (English or Vernacular, as the case may be) of the Government of Eastern Bengal and Assam.	The local official Gazette (English or Vernacular, as the case may be) of the Government of Bengal.

Part II.—Construction of enactments, etc., in force in the territory mentioned in Schedule B (the Province of Bihar and Orissa).

1	2
References.	Constructions.
8. The Local Government of Bengal.	The Local Government of Bihar and Orissa.
9. The Local Government of the Central Provinces.	
10. The Board of Revenue for Bengal.	
11. The Chief Controlling Revenue-Authority.	The Board of Revenue for Bihar and Orissa.
12. The Chief Revenue-Authority.	
13. The Court of Wards of the Central Provinces.	
14. The Superintendent of Government Wards in the Central Provinces.	The High Court of Judicature at Fort William in Bengal.
15. The Judicial Commissioner of the Central Provinces.	
16. All officers and official bodies not mentioned in the foregoing clauses 8 to 15 (except the Treasurer of Charitable Endowments) whose authority extended, immediately before the commencement of this Act, over the Province of Bengal generally, inclusive of the territory mentioned in Schedule B.	Such officers or official bodies, respectively, as the Local Government may, by notification in the local official Gazette, direct.
17. The local official Gazette (English or Vernacular, as the case may be) of the Government of Bengal or the Chief Commissionership of the Central Provinces.	The local official Gazette (English or Vernacular, as the case may be) of the Government of Bihar and Orissa.

SCHEDULE D—contd.

Part III.—Construction of enactments, etc., in force in the territory mentioned in Schedule C (the Province of Assam).

1	2
References.	Constructions.
18. The Local Government of Bengal.	The Chief Commissioner of Assam.
19. The Local Government of Eastern Bengal and Assam.	
20. The Board of Revenue for Bengal.	
21. The Board of Revenue for Eastern Bengal and Assam.	
22. The Chief Controlling Revenue-Authority.	
23. The Chief Revenue-Authority.	Such officers or official bodies, respectively, as the Chief Commissioner of Assam may, by notification in the local official Gazette, direct.
24. All officers and official bodies not mentioned in the foregoing clauses 18 to 23 (except the Treasurer of Charitable Endowments) whose authority extended, immediately before the commencement of this Act, over the Province of Eastern Bengal and Assam generally, inclusive of the territory mentioned in Schedule C.	
25. The Chief Commissionership of Assam.	The territory mentioned in Schedule C.
26. The local official Gazette (English or Vernacular, as the case may be) of the Government of Bengal or the Government of Eastern Bengal and Assam.	The local official Gazette (English or Vernacular, as the case may be) of the Chief Commissionership of Assam.

SCHEDULE E.

(See section 7.)

1	2	3	4
Year.	No.	Short Title.	Amendments.
1877		The Specific Relief Act, 1877.	In section 45 (f), for the words "the Lieutenant-Governor of Bengal" substitute the words "the Governor in Council of Fort William in Bengal."
1882	XV	The Presidency Small Cause Courts Act, 1882.	In section 93, for the words "and Bombay" substitute the words "Bombay and Fort William in Bengal" and omit the words "the Lieutenant-Governor of Bengal."
1903	X	The Victoria Memorial Act, 1903.	In section 2 (1) (b), for the words "the Lieutenant-Governor of Bengal" substitute the words "the Governor of Fort William in Bengal."
1910	X	The Indian Museum Act, 1910.	In section 2 (1) (c), for the words "the Lieutenant-Governor of Bengal" substitute the words "the Governor of Fort William in Bengal."

W. H. VINCENT,



The Gazette of India.

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CALCUTTA, SATURDAY, JANUARY 13, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA. LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Calcutta, the 12th January, 1912.

No. 8.—The Governor General has been pleased, under rule 23 of the Rules for the conduct of the Legislative Business of the Council of the Governor General, to order the publication in the *Gazette of India* in English of the following Bill, together with the Statement of Objects and Reasons relating thereto, and the Bill and Statement of Objects and Reasons are accordingly hereby published for general information :—

No. 25.

A Bill to make better provision for the protection and preservation of certain wild birds and animals.

WHEREAS it is expedient to make better provision for the protection and preservation of certain wild birds and animals; It is hereby enacted as follows :—

1. (1) This Act may be called the Wild Birds and Animals Protection Act, 1911 ; and

(2) It extends to the whole of British India, including British Baluchistan, the Santhal Parganas and the Pargana of Spiti.

2. (1) This Act applies in the first instance to the birds and animals, when in their wild state, specified in the Schedule.

(2) The Local Government may, by notification in the local official Gazette, apply the provisions of this Act to any kind of wild bird or animal, other than those specified in the Schedule, which, in its opinion, it is desirable to protect or preserve.

3. The Local Government may, by notification in the local official Gazette, declare the whole year or any part thereof to be a close time throughout the whole or any part of its territories for any kind of wild bird or animal to which this Act applies ; and during such close time, and within the areas specified in such notification, it shall be unlawful—

- (a) to capture any such bird or animal, or to kill any such bird or animal which has not been captured before the commencement of such close time ;
- (b) to sell or buy, or offer to sell or buy, or to possess, any such bird or animal which has not been captured or killed before the commencement of such close time, or the flesh thereof ;
- (c) if any plumage has been taken from any such bird captured or killed during such close time, to sell or buy, or to offer to sell or buy, or to possess, such plumage.

4. (1) Whoever does, or attempts to do, any act in contravention of section 3, shall be punishable with fine which may extend to fifty rupees.

Penalties.

(2) Whoever, having already been convicted of an offence under this section, is again convicted thereunder shall, on every subsequent conviction, be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to one hundred rupees, or with both.

5. (1) When any person (is) convicted of an offence punishable under this Act, the convicting Magistrate may direct that any bird or animal or the flesh or plumage of any bird or animal in respect of which such offence has been committed, and any arms or implements which have been used for the commission of such offence, shall be confiscated.

(2) Such confiscation may be in addition to the other punishment provided by section 4 for such offence.

6. Nothing in this Act shall be deemed to affect the capture or killing of a wild animal by any person in defence of himself or any other person, or to the capture or killing of any wild bird or animal in *bona fide* protection of a standing crop or growing fruit.

7. The Wild Birds Protection Act, 1887, is XX of 1887, hereby repealed.

Repeal.

THE SCHEDULE.

- (i) Bustards, ducks, floricans, jungle fowl, partridges, peafowl, pheasants, pigeons, quail, sand-grouse, painted snipe, spur-fowl, wood-cock, herons, egrets, rollers and king-fishers.
- (ii) Antelopes, asses, bison, buffaloes, deer, gazelles, goats, hares, oxen, rhinoceroses and sheep.

STATEMENT OF OBJECTS AND REASONS.

THE Wild Birds Protection Act, 1887 (XX of 1887), enables rules to be made prohibiting the possession or sale, during the breeding season, of any kind of wild bird recently killed or taken, or the importation of the plumage of any kind of wild bird during such season. Power is also given to Local Governments to declare these provisions to apply to any animals of game other than birds. The Act applies only to municipalities and cantonments, and rules framed under it are practically inoperative in checking the wholesale slaughter of birds in rural districts throughout British India. The need for a general law which should have the effect of protecting those wild birds and animals which are threatened with extermination has been exhaustively considered, and the present Bill is the outcome of that discussion.

2. It will apply, in the first instance, to the birds and animals specified in the Schedule. As, however, it would be difficult to provide, for the whole of India, a single list sufficiently exhaustive to cover all the kinds of birds and animals, the protection of which widely varying local conditions may render desirable, it is proposed to permit Local Governments to add to the list at their discretion.

3. The Bill will empower Local Governments to declare, if necessary, an absolute prohibition, either throughout the year or for any specified part of the year, and extending to the whole or any part of its territories, against the capture or killing of any animals or birds to which the Act applies, or the possession of such animals or birds, or of the plumage of the latter.

4. It is proposed, however, to exempt from the operation of the measure any person who captures or kills a wild animal in defence of himself or of any other person, or who captures or kills any wild bird or animal in *bona fide* protection of a standing crop or growing fruit.

J. L. JENKINS.

The 10th October 1911.

W. H. VINCENT,

Secretary to the Government of India.



The Gazette of India.

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CALCUTTA, SATURDAY, FEBRUARY 24, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill further to amend the Indian Stamp Act, 1899, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd February 1912 :—

We, the undersigned, Members of the Select Committee to which the Bill further to amend

Papers No. 1.—From Government, Madras, No. 3565, dated 1st December 1911, and enclosures,
Papers No. 2.—From Judicial Commissioner in Baluchistan, No. 630-J., dated 30th October 1911; from Chief Commissioner and Agent to Governor General, North-West Frontier Province, No. 2299-G., dated 7th November 1911; from Chief Commissioner, Central Provinces, No. 372—XV-13-6, dated 20th November 1911; from Chief Commissioner, Coorg, No. 2889, dated 20th November 1911; from Chief Commissioner, Ajmer-Merwara, No. 1298, dated 4th December 1911.
Papers No. 3.—From Government, Bombay, No. 11509, dated 6th December 1911, and enclosures.
Paper No. 4.—From Government, Burma, No. 146—11-S-23, dated 7th December 1911.
Papers No. 5.—From Government, United Provinces, No. 767, dated 11th December 1911, and enclosure.
Paper No. 6.—From High Court, Calcutta, No. 5965, dated 22nd December 1911.
Papers No. 7.—From Government, Eastern Bengal and Assam, No. 7345, dated 19th December 1911, and enclosures.
Papers No. 8.—From Government, Punjab, No. 1928 Finl., dated 20th December 1911, and enclosures.
Paper No. 9.—From Government, United Provinces, No. 793, dated 22nd December 1911.
Paper No. 10.—From Government, Bengal, No. 4-S. R., dated 6th January 1912.

the Indian Stamp Act, 1899,
was referred, have considered
the Bill and the papers noted
in the margin, and have now
the honour to submit this our
Report, with the Bill as
amended by us annexed there-
to.

2. The only amendment we have made is an addition to clause 2 of the Bill. In the clause as framed all notes for amounts exceeding Rs. 600 and not exceeding Rs. 1,000 were classed together, with the result that the duty on a note for Rs. 800 was the same as the duty

on a note for Rs. 1,000, namely, 15 annas. For the convenience of the public we have introduced an intermediate grade for bills exceeding Rs. 600 but not exceeding Rs. 800, on which the duty will now be 12 annas.

3. The publication ordered by the Council has been made as follows :—

In English.

<i>Gazette.</i>	<i>Date.</i>
Gazette of India	23rd September 1911.
Fort Saint George Gazette	10th October 1911.
Bombay Government Gazette	28th September 1911.
Calcutta Gazette	1st November 1911.
United Provinces Gazette	4th November 1911.
Punjab Government Gazette	3rd November 1911.
Burma Gazette	18th November 1911.
Central Provinces Gazette	11th November 1911.
Eastern Bengal and Assam Gazette	25th October 1911.
Coorg District Gazette	2nd December 1911.
Sind Official Gazette	5th October 1911.
North-West Frontier Province Gazette	3rd November 1911.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	31st October 1911.
	Telugu	
	Hindustani	
	Kanarese	
	Malayalam	
Bombay	Uriya	14th November 1911.
	Marathi	2nd November 1911.
	Gujarathi	
	Kanarese	
Bengal	Bengali	7th November 1911.
	Uriya	9th November 1911.
	Hindi	14th November 1911.
	Urdu	30th December 1911.
United Provinces Gazette	Urdu	25th November 1911.
Burma	Burmese	18th November 1911.
Eastern Bengal and Assam	Bengali	2nd December 1911.
Coorg	Kanarese	21st December 1911.
Sindh	Sindhi	21st December 1911.

4. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

GUY FLEETWOOD WILSON.
 SYED ALI IMAM.
 JAS. S. MESTON.
 SYED SHAMSUL HUDA.
 M. B. DADABHOY.
 BHUPENDRANATH BASU.
 F. C. GATES.
 C. H. ARMSTRONG.
 R. C. C. CARR.

The 7th February 1912.

[AS AMENDED BY THE SELECT COMMITTEE.]

[The portions printed in italics denote the alterations proposed by the Select Committee.]

A Bill further to amend the Indian Stamp Act, 1899.

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899 ; It is hereby enacted ^{II of 1899.} as follows :—

1. This Act may be called the Indian Stamp (Amendment) Act, 1912.
Short title.

2. In article No. 13 of Schedule I of the Indian Stamp Act, 1899 (hereinafter referred to as the said Act), as amended by the Indian Stamp (Amendment) Act, 1910, for clause (b) the following shall be substituted, namely :—

			If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
(b) where payable otherwise than on demand, but not more than one year after date or sight—					
		Rs.			
if the amount of the Bill or note does not exceed		200	0 3 0	0 2 0	0 1 0
if it exceeds Rs. 200 and does not exceed		400	0 6 0	0 3 0	0 2 0
Ditto	400	ditto	600	0 9 0	0 5 0
Ditto	600	ditto	800	0 12 0	0 6 0
Ditto	800	ditto	1,000	0 15 0	0 8 0
Ditto	1,000	ditto	1,200	1 2 0	0 9 0
Ditto	1,200	ditto	1,600	1 8 0	0 12 0
Ditto	1,600	ditto	2,500	2 4 0	0 12 0
Ditto	2,500	ditto	5,000	4 8 0	1 8 0
Ditto	5,000	ditto	7,500	6 12 0	2 4 0
Ditto	7,500	ditto	10,000	9 0 0	3 0 0
Ditto	10,000	ditto	15,000	13 8 0	4 8 0
Ditto	15,000	ditto	20,000	18 0 0	6 0 0
Ditto	20,000	ditto	25,000	22 8 0	7 8 0
Ditto	25,000	ditto	30,000	27 0 0	9 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.			9 0 0	4 8 0	3 0 0

3. In section 23A, sub-section (1), of the said Amendment of Act II, 1899, section 23A. Act, for the words and figure "Article No. 5 (b)", the words and figure "Article No. 5 (c)" shall be substituted.

W. H. H. VINCENT,
Secretary to the Government of India.
V A 2

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the law relating to Co-operative Societies was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd February 1912 :—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the law relating to Co-operative Societies was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Papers No. 1.—From Chief Commissioner, Coorg, No. 1103, dated 21st April 1911; from High Court, Calcutta, No. 1450, dated 26th April 1911.

Papers No. 2.—From Chief Commissioner and Agent to Governor General, North-West Frontier Province, No. 605 Exc., dated 20th May 1911; from ditto, No. 23H., dated 10th June 1911.

Paper No. 3.—From Government, Burma, No. 468M.—3A-16, dated 25th May 1911.

Papers No. 4.—From Government, Bombay, No. 5272, dated 31st May 1911; from ditto, No. 9641, dated 22nd October 1911.

Papers No. 5.—From Government, United Provinces, No. 1062, dated 6th June 1911, and enclosures.

Paper No. 6.—From Agent to Governor General in Baluchistan, No. 329-J., dated 10th June 1911.

Papers No. 7.—From Government, Punjab, No. 313-S., dated 8th June 1911, and enclosures.

Papers No. 8.—From Chief Commissioner, Central Provinces, No. 759—XIII-14-2, dated 12th June 1911, and enclosures.

Paper No. 9.—From Chief Commissioner, Ajmer-Merwara, No. 605, dated 24th June 1911.

Papers No. 10.—From Secretary to Government, Eastern Bengal and Assam, No. 45-J., dated 7th June 1911; from ditto, No. 46-J., dated 21st June 1911, and enclosures.

Paper No. 11.—From Government, Madras, No. 1893, dated 20th June 1911.

Papers No. 12.—From Government, Bengal, No. 1093 T. R., dated 3rd July 1911, and enclosures.

Papers No. 13.—Endorsement by Revenue and Agricultural Department, No. 264—312-41, dated 12th July 1911, and enclosures.

Papers No. 14.—From Government, Madras, No. 2313, dated 28th July 1911, and enclosure.

Papers No. 15.—Office Memorandum from Revenue and Agricultural Department, No. 507, dated 11th October 1911, and enclosure.

2. We have prefixed a preamble to the Bill which follows the wording of the preamble to the Co-operative Credit Societies Act, 1904, in order to afford registering officers some indication of the class of society which may suitably be registered under the Act.

3. We have made certain changes in the language of clause 4 with the same object and we have amended that clause so as to make it clear that a society the object of which is the promotion of other societies which may be registered under the Bill is itself a society which may be registered under the Bill although it cannot be said to have as its object the promotion of the interests of its own members. We have further provided that where one of the members of a society is itself a registered society the liability of the society must ordinarily be limited.

4. We have redrawn and rearranged clauses 5, 6 and 7. In clause 5 (new clause 6) we have provided for a class of society which it is desirable to bring within the provisions of the clause, namely, a society made up of a registered society or societies and individual members. We have made it clear (new clause 8) that a society must submit its by-laws at the same time as it makes its application for registration, and we have provided that the by-laws shall be registered when the society is registered (new clause 9).

5. We have inserted a new clause 11 providing that amendments of the by-laws of a society must be registered in order to be valid. We consider this to be an important matter which should not be left to the rules and we are strengthened in this view by a consideration of section 10 of the Industrial and Provident Societies Act, 1893.

6. We have modified clause 11 of the Bill (new clause 14) in order to remove certain restrictions on the transfer of shares in the case of societies with limited liability which may be expected to increase in numbers and importance when the Bill becomes law.

7. We have amended clause 14 (new clause 17) so as to cast the duty of auditing the accounts of a society on the registrar or some person authorised by him, and we have required the authority in the latter case to be given by order in writing which has enabled us to dispense with the concluding words of the second sub-clause of this clause.

8. In deference to suggestions which have been made by persons consulted in the Bill we have expanded clause 16 (new clause 19) by including within its provisions the supply, or loans for the supply, of fodder for cattle and of agricultural or industrial machinery.

9. We have redrawn clause 19 (new clause 22) in order to make it clear that the successor of a deceased member may claim the right to be paid the value of the share or interest of the deceased in the case of a society with unlimited liability, and to secure in the case of a society with limited liability that the successor if duly qualified for membership may claim transfer of the share or interest of the deceased.

10. We have raised the period for which the liability of a past member (new clause 23) is to continue from one to two years. In the case of a deceased member (new clause 24) we have retained the period of one year as there are considerations in the case of resignation by a member which may be left out of count in dealing with the case of a deceased member.

11. We have inserted a new clause 27, to provide for the exemption from compulsory registration of instruments relating to the shares and debentures of registered societies, thus placing registered societies on the same footing in this respect as Joint Stock Companies.

12. We have inserted a new clause 31, giving power to the Local Government to restrict the transactions, other than in regard to loans and borrowing, of registered societies with persons who are not members of the society. We consider that it may be necessary in view of the extended scope of the Bill to impose such restrictions in certain cases, but we think that in view of our present limited experience, it would be unwise to endeavour to lay down definite restrictions in the Bill itself.

13. We have amended clause 28 (new clause 33) so as to permit distribution of profits not only from the profits of a single year but also from the accumulation of profits which might have been distributed in previous years but were not so distributed. By this means it will be open to societies to provide for the equalisation of dividends.

14. We have amended clause 31 (new clause 36) so as to render it possible for a creditor independently of the amount of his debt to move the Registrar to take action, while on the other hand we have made it necessary for him to satisfy the Registrar that his debt is for a sum due at the time of his application, that he has demanded payment of his debt and that payment has not been made within a reasonable time.

15. We have amended clause 34 (new clause 39) in order to allow Local Governments to delegate their appellate authority to subordinate revenue authorities, and we have embodied sub-clause (5) of that clause in a new clause 41, which is applicable to all cases of cancellation of registration under the Bill.

16. We have slightly amended sub-clause (5) of clause 36 (new clause 42) to meet a doubt which has been suggested in some of the opinions which have been received on the Bill.

17. We have rearranged the rule-making powers in new clause 43 (2) for the control by rule of societies. We have added specific powers providing for the control by rule of the maximum rate of dividend which may be paid by societies and of their power to restrict the number of their members.

18. We have inserted a new clause 47 prohibiting the use of the word "co-operative" as part of the trade name of any trader other than a registered society under the Bill, but we have felt it necessary to restrict this prohibition to trade names which are not in use when this prohibition becomes law.

19. We have made several small changes in the language of the Bill in the interests of uniformity and brevity to which we need not refer in detail.

20. The publication ordered by the Council has been made as follows :—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India		4th March 1911.
Fort Saint George Gazette		14th March 1911.
Bombay Government Gazette		16th March 1911.
Calcutta Gazette		8th March 1911.
United Provinces Gazette		11th March 1911.
Punjab Government Gazette		17th March 1911.
Burma Gazette		18th March 1911.
Central Provinces Gazette		11th March 1911.
Eastern Bengal and Assam Gazette		15th March 1911.
Coorg District Gazette		1st April 1911.
Sind Official Gazette		16th March 1911.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	} 11th April 1911.
	Telugu	
	Kanarese	
	Malayalam	
Bombay	Marathi	} 18th May 1911.
	Gujarathi	
	Kanarese	
Bengal	Hindi	9th May 1911.
	Oriya	11th May 1911.
	Bengali	30th May 1911.
United Provinces	Urdu	1st July 1911.
Punjab	Urdu	17th March 1911.
Burma	Burmese	15th April 1911.
Cooch	Kanarese	1st May 1911.
Sindh	Sindhi	27th April 1911.

21. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

R. W. CARLYLE

SYED ALI IMAM.

G. M. CHITNAVIS.

G. K. GOKHALE.

V. D. THACKERSEY.

F. C. GATES.

E. D. MACLAGAN.

R. N. MUDHOLKAR.

S. H. FREMANTLE.

The 2nd February 1912.

THE CO-OPERATIVE SOCIETIES BILL.

[AS AMENDED BY THE SELECT COMMITTEE.]

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[AS AMENDED BY THE SELECT COMMITTEE.]

[The portions printed in italics denote the alterations proposed by the Select Committee.]

A Bill to amend the Law relating to Co-operative Societies.

WHEREAS it is expedient further to facilitate the formation of Co-operative Societies for the promotion of thrift and self-help among agriculturists, artisans and persons of limited means, and for that purpose to amend the law relating to Co-operative Societies ; It is hereby enacted as follows :—

Preliminary.

[Act X of 1904, s. 1.]

1. (1) This Act may be called the Co-operative Societies Act, 1912 ; and

Short title and extent.

(2) It extends to the whole of British India.

2. In this Act, unless there is anything repugnant in the subject or context,—

Definitions.

(a) "by-laws" means the registered by-laws for the time being in force and includes a registered amendment of the by-laws :

(b) "committee" means the governing body of a registered society to whom the management of its affairs is entrusted :

(c) "member" includes a person joining in the application for the registration of a society and a person admitted to membership after registration in accordance with the by-laws and any rules :

(d) "officer" includes a chairman, secretary, treasurer, member of committee, or other person empowered under the rules or the by-laws to give directions in regard to the business of the society :

(e) "registered society" means a society registered or deemed to be registered under this Act :

(f) "Registrar" means a person appointed to perform the duties of a Registrar of Co-operative Societies under this Act : and

(g) "rules" means rules made under this Act.

Registration.

[ib., s. 5.]

3. The Local Government may appoint a person to be Registrar of Co-operative Societies for the Province or any portion of it, and may appoint persons to assist such Registrar, and may,

by general or special order, confer on any such persons all or any of the powers of a Registrar under this Act.

4. Subject to the provisions hereinafter contained, a society which has as its object the promotion of the economic interests of its members in accordance with co-operative principles, or a society established with the object of facilitating the operations of such a society may be registered under this Act with or without limited liability :

Provided that unless the Local Government by general or special order otherwise directs—

(1) the liability of a society of which a member is a registered society shall be limited ;

(2) the liability of a society of which the object is the creation of funds to be lent to its members, and of which the majority of the members are agriculturists, and of which no member is a registered society, shall be unlimited.

5. Where the liability of the members of a society is limited by shares, no member other than a registered society shall—

Restrictions on interest of member of society with limited liability and a share capital.

(a) hold more than such portion of the share capital of the society, subject to a maximum of one-fifth, as may be prescribed by the rules ; or

(b) have or claim any interest in the shares of the society exceeding one thousand rupees.

6. (1) No society, other than a society of which a member is a registered society, shall be registered under this Act which

does not consist of at least ten persons above the age of eighteen years and, where the object of the society is the creation of funds to be lent to its members, unless such persons—

(a) reside in the same town or village or in the same group of villages ; or,

(b) save where the Registrar otherwise directs, are members of the same tribe, class, caste or occupation.

(2) The word "limited" shall be the last word in the name of every society with limited liability registered under this Act.

7. When any question arises whether for the purposes of this Act a person is an agriculturist or a non-agriculturist, or whether any

person is a resident in a town or village or group of villages, or whether two or more villages shall be considered to form a group, or whether any person belongs to any particular tribe, class, caste or occupation, the question shall be decided by the Registrar, whose decision shall be final.

8. (1) For purposes of registration an application for registration shall be made to the Registrar.

Power of Registrar to decide certain questions.

[Act X of 1904, s. 1.]

Application for registration.

(2) The application shall be signed—

(a) in the case of a society of which no member is a registered society, by at least ten persons qualified in accordance with the requirements of section 6, sub-section (1); and

(b) in the case of a society of which a member is a registered society, by a duly authorised person on behalf of every such registered society, and, where all the members of the society are not registered societies, by ten other members or, when there are less than ten other members, by all of them.

(3) The application shall be accompanied by a copy of the proposed by-laws of the society, and the persons by whom or on whose behalf such application is made shall furnish such information in regard to the society as the Registrar may require.

9. If the Registrar is satisfied that a society has complied with the provisions of this Act and the rules and that its proposed by-laws are not contrary to the Act or to the rules, he may, if he thinks fit, register the society and its by-laws.

10. A certificate of registration signed by the Registrar shall be conclusive evidence that the society therein mentioned is duly registered unless it is proved that the registration of the society has been cancelled.

11. (1) No amendment of the by-laws of a registered society shall be valid until the same has been registered under this Act, for which purpose a copy of the amendment shall be forwarded to the Registrar.

(2) If the Registrar is satisfied that any amendment of the by-laws is not contrary to this Act or to the rules, he may, if he thinks fit, register the amendment.

(3) When the Registrar registers an amendment of the by-laws of a registered society, he shall issue to the society a copy of the amendment certified by him, which shall be conclusive evidence that the same is duly registered.

Rights and liabilities of members.

[Act X of 1904, proviso to s. 4.]

12. No member of a registered society shall exercise the rights of a member unless or until he has made such payment to the society in respect of membership or acquired such interest in the society, as may be prescribed by the rules or by-laws.

[Act X of 1904, s. 13.]

13. (1) Where the liability of the members of a registered society is not limited by shares, each member shall, notwithstanding the amount of his interest in the capital, have one vote only as a member in the affairs of the society.

(2) Where the liability of the members of a registered society is limited by shares, each member shall have as many votes as may be prescribed by the by-laws.

(3) A registered society which has invested any part of its funds in the shares of any other registered society may appoint as its proxy, for the purpose of voting in the affairs of such other registered society, any one of its members.

14. (1) The transfer or charge of the share or interest of a member in the capital of a registered society, shall be subject to such conditions as to maximum holding as may be prescribed by this Act or by the rules.

(2) In case of a society registered with unlimited liability, a member shall not transfer any share held by him or his interest in the capital of the society or any part thereof unless—

(a) he has held such share or interest for not less than one year; and

(b) the transfer or charge is made to the society or to a member of the society.

Duties of registered societies.

15. Every registered society shall have an address, registered in accordance with the rules, to which all notices and communications may be sent, and shall send to the Registrar notice of every change thereof.

16. Every registered society shall keep a copy of this Act and of the rules governing such society, and of its by-laws open to inspection free of charge at all reasonable times at the registered address of the society.

17. (1) The Registrar shall audit or cause to be audited by some person authorized by him by general or special order in writing in this behalf the accounts of every registered society once at least in every year.

(2) The audit under sub-section (1) shall include an examination of overdue debts, if any, and a valuation of the assets and liabilities of the society.

(3) The Registrar, the Collector or any person authorised by general or special order in writing in this behalf by the Registrar shall at all times have access to all the books, accounts, papers and securities of a society, and every officer of the society shall furnish such information in regard to the transactions and working of the society as the person making such inspection may require.

Privileges of registered societies.

18. The registration of a society shall render it a body corporate by the name under which it is registered, with perpetual succession and a common seal, and with power to hold property, to enter into contracts, to institute and defend suits and other legal proceedings and to do all things necessary for the purposes of its constitution.

19. Subject to any prior claim of the Government in respect of land-revenue or any money recoverable as land-revenue or of a landlord in respect of rent or any money recoverable as rent, a registered society shall be entitled

in priority to other creditors to enforce any outstanding demand due to the society from a member or past member—

- (a) in respect of the supply of seed or manure or of the loan of money for the purchase of seed or manure—upon the crops or other agricultural produce of such member or person at any time within eighteen months from the date of such supply or loan ;
- (b) in respect of the supply of cattle, fodder for cattle, agricultural or industrial implements or machinery, or raw materials for manufacture, or of the loan of money for the purchase of any of the foregoing things—upon any such things so supplied, or purchased in whole or in part from any such loan, or on any articles manufactured from raw materials so supplied or purchased.

[Act X of 1904, s. 20.]

20. A registered society shall have a charge upon the share or interest in the capital and on the deposits of a member or past member and upon any dividend, bonus or profits payable to a member or past member in respect of any debt due from such member or past member to the society, and may set-off any sum credited or payable to a member or past member in or towards payment of any such debt.

[Ib., s. 15.]

21. Subject to the provisions of section 20, the share or interest of a member in the capital of a registered society shall not be liable to attachment or sale under any decree or order of a Court of Justice in respect of any debt or liability incurred by such member, and neither the Official Assignee under the Presidency-towns Insolvency Act, 1909, nor a Receiver under the Provincial Insolvency Act, 1907, shall be entitled to or have any claim on such share or interest.

III of 1909.
III of 1907.

22. (1) On the death of a member a registered society may transfer the share or interest of the deceased member to the person nominated in accordance with the rules made in this behalf, or, if there is no person so nominated, to such person as may appear to the Committee to be the heir or legal representative of the deceased member, or pay to such nominee, heir or legal representative, as the case may be, a sum representing the value of such member's share or interest, as ascertained in accordance with the rules or by-laws :

Provided that—

- (i) in the case of a society with unlimited liability, such nominee, heir or legal representative, as the case may be, may require payment by the society of the value of the share or interest of the deceased member ascertained as aforesaid ;
- (ii) in the case of a society with limited liability, the society shall transfer the share or interest of the deceased member to such nominee, heir or legal representative, as the case may be, being qualified in accordance with the rules and by-laws for membership of the society, or on his application within one month of the death of the

deceased member to any person specified in the application who is so qualified.

(2) A registered society may pay all other moneys due to the deceased member from the society to such nominee, heir or legal representative, as the case may be.

(3) All transfers and payments made by a registered society in accordance with the provisions of this section shall be valid and effectual against any demand made upon the society by any other person.

23. The liability of a past member for the [Act X of 1904, s. 17.]
Liability of past debts of a registered society member, as they existed at the time when he ceased to be a member shall continue for a period of two years from the date of his ceasing to be a member.

24. The estate of a deceased member shall be [Ib., s. 18.]
Liability of the estate of deceased members, liable for a period of one year from the time of his decease for the debts of a registered society as they existed at the time of his decease.

25. Any register or list of members or shares [Cf. section 84, Industrial and Provident Societies Act.]
Register of members. kept by any registered society shall be *prima facie* evidence of any of the

following particulars entered therein :—

- (a) the date at which the name of any person was entered in such register or list as a member ;
- (b) the date at which any such person ceased to be a member.

26. A copy of any entry in a book of a registered society regularly kept in the course of business, shall, if certified in such manner as may be prescribed by the rules, be received, in any suit or legal proceeding, as *prima facie* evidence of the existence of such entry, and shall be admitted as evidence of the matters, transactions and accounts therein recorded in every case where, and to the same extent as, the original entry itself is admissible.

27. Nothing in section 17, sub-section (1), clauses (b) and (c), of the Indian Registration Act, XVI of 1908, shall apply to—
Exemption from compulsory registration of instruments relating to shares and debentures of registered society.

- (1) any instrument relating to shares in a registered society, notwithstanding that the assets of such society consist in whole or in part of immoveable property ; or
- (2) any debenture issued by any such society and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immoveable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the society has mortgaged, conveyed or otherwise transferred the whole or part of its immoveable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures ; or
- (3) any endorsement upon or transfer of any debenture issued by any such society.

Act X of
1904, s. 25.]

28. The Governor General in Council, by notification in the Gazette of India, may, in the case of any registered society or class of registered society, remit—

Power to exempt from income-tax, stamp-duty and registration-fees.

- (a) the income-tax payable in respect of the profits of the society, or of the dividends or other payments received by the members of the society on account of profits;
- (b) the stamp-duty with which, under any law for the time being in force, instruments executed by or on behalf of a registered society or by an officer or member and relating to the business of such society, or any class of such instruments, are respectively chargeable;
- (c) any fee payable under the law of registration for the time being in force.

Property and funds of registered societies.

[Ib., s. 10.]

29. (1) A registered society shall not make a loan to any person other than a member:

Restrictions on loans. Provided that, with the general or special sanction of the Registrar, a registered society may make loans to another registered society.

(2) Save with the sanction of the Registrar, a society with unlimited liability shall not lend money on the security of moveable property.

(3) The Local Government may, by general or special order, prohibit or restrict the lending of money on mortgage of immoveable property by any registered society or class of registered societies.

[Ib., s. 9.]

30. A registered society shall receive deposits and loans from persons who are not members only to such extent and under such conditions as may be prescribed by the rules or by-laws.

31. Save as provided in sections 29 and 30 the transactions of a registered society with persons other than members shall be subject to such prohibitions and restrictions (if any) as the Local Government may, by rules, prescribe.

[Ib., s. 11.]

Investment of funds. 32. (1) A registered society may invest or deposit its funds—

- (a) in the Government Savings Bank, or
- (b) in any of the securities specified in section 20 of the Indian Trusts Act, 1882, or
- (c) in the shares or on the security of any other registered society, or
- (d) with any bank or person carrying on the business of banking, approved for this purpose by the Registrar, or
- (e) in any other mode permitted by the rules.

11 of 1882.

(2) Any investments or deposits made before the commencement of this Act which would have been valid if this Act had been in force are hereby ratified and confirmed.

33. No part of the funds of a registered society shall be divided by way of bonus or dividend or otherwise among its members: [Act X of 1904, s. 3.]

Provided that after at least one-fourth of the net profits in any year have been carried to a reserve fund, payments from the remainder of such profits and from any profits of past years available for distribution may be made among the members to such extent and under such conditions as may be prescribed by the rules or by-laws:

Provided also that in the case of a society with unlimited liability no distribution of profits shall be made without the general or special order of the Local Government in this behalf.

34. Any registered society may, with the sanction of the Registrar, after one-fourth of the net profits in any year has been

carried to a reserve fund, contribute an amount not exceeding ten per cent. of the remaining net profits to any charitable purpose, as defined in section 2 of the Charitable Endowments Act, 1890.

Inspection of affairs.

35. (1) The Registrar may of his own motion, and shall on the request of the Registrar, the Collector, or on the application of a majority of the committee, or of not less than one-third of the members, hold an inquiry or direct some person authorized by him by order in writing in this behalf to hold an inquiry into the constitution, working and financial condition of a registered society. [Ib., s. 21.]

(2) All officers and members of the society shall furnish such information in regard to the affairs of the society as the Registrar or the person authorized by the Registrar may require.

36. (1) The Registrar shall, on the application of a creditor of a registered society, inspect or direct some person authorized by him by order in writing in this behalf to inspect the books of the society:

Inspection of books of indebted society. Provided that—

- (a) the applicant satisfies the Registrar that the debt is a sum then due, and that he has demanded payment thereof and has not received satisfaction within a reasonable time; and
- (b) the applicant deposits with the Registrar such sum as security for the costs of the proposed inspection as the Registrar may require.

(2) The Registrar shall communicate the results of any such inspection to the creditor.

[Act X of
1904, s. 21
(b).]

37. Where an enquiry is held under section 35, or an inspection is made under section 36, the Registrar may apportion the costs, or such part of the costs as he may think right, between the society, the members or creditor demanding an inquiry or inspection, and the officers or former officers of the society.

[Ib., s. 21
(7).]

38. Any sum awarded by way of costs under section 37 may be recovered, on application to a Magistrate having jurisdiction in the place where the person from whom the money is claimable *actually and voluntarily resides or carries on business* by the distress and sale of any moveable property within the limits of the jurisdiction of such Magistrate belonging to such person.

Dissolution of society.

[Ib., s. 23.]

39. (1) If the Registrar, after an inquiry has been held under section 35 or after an inspection has been made under section 36 or on receipt of an application made by three-fourths of the members of a registered society, is of opinion that the society ought to be dissolved, he may cancel the registration of the society.

(2) Any member of a society may, within two months from the date of an order made under sub-section (1), appeal from such order.

(3) Where no appeal is presented within two months from the making of an order cancelling the registration of a society, the order shall take effect on the expiry of that period.

(4) Where an appeal is presented within two months, the order shall not take effect until it is confirmed by the appellate authority.

(5) The authority to which appeals under this section shall lie shall be the Local Government :
Provided that the Local Government may, by notification in the local official Gazette, direct that appeals shall lie to such Revenue-authority as may be specified in the notification.

40. Where it is a condition of the registration of a society that it should consist of at least ten members, the registrar may, by order in writing, cancel the registration of the society if at any time it is proved to his satisfaction that the number of the members has been reduced to less than ten.

41. Where the registration of a society is cancelled, the society shall cease to exist as a corporate body—

(a) in the case of cancellation in accordance with the provisions of section 39, from the date the order of cancellation takes effect ;

(b) in the case of cancellation in accordance with the provisions of section 40, from the date of the order.

[Ib., s. 24.]

42. (1) Where the registration of a society is cancelled under section 39 or section 40, the Registrar may appoint a competent person to be liquidator of the society.

(2) A liquidator appointed under sub-section (1) shall have power—

(a) to institute and defend suits and other legal proceedings on behalf of the society by his name of office ;

(b) to determine the contribution to be made by the members and past members of the society respectively to the assets of the society ;

(c) to investigate all claims against the society and, subject to the provisions of this Act, to decide questions of priority arising between claimants ;

(d) to determine by what persons and in what proportions the costs of the liquidation are to be borne ; and

(e) to give such directions in regard to the collection and distribution of the assets of the society, as may appear to him to be necessary for winding up the affairs of the society.

(3) Subject to any rules, a liquidator appointed under this section shall, in so far as such powers are necessary for carrying out the purposes of this section, have power to summon and enforce the attendance of witnesses and to compel the production of documents by the same means and (so far as may be) in the same manner as is provided in the case of a Civil Court under the Code of Civil Procedure, 1908.

V. of 1908.

(4) Where an appeal from any order made by a liquidator under this section is provided for by the rules, it shall lie to the Court of the District Judge.

(5) Orders made under this section shall, on application, be enforced as follows :—

(a) when made by a liquidator, by any Civil Court having local jurisdiction in the same manner as a decree of such Court ;

(b) when made by the Court of the District Judge on appeal, in the same manner as a decree of such Court made in any suit pending therein.

(6) Save in so far as is hereinbefore expressly provided, no Civil Court shall have any jurisdiction in respect of any matter connected with the dissolution of a registered society under this Act.

Rules.

43. (1) The Local Government may, for the whole or any part of the Province and for any registered society or class of such societies, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) subject to the provisions of section 5, prescribe the maximum number of shares or portion of the capital of a society which may be held by a member ;

(b) prescribe the forms to be used and the conditions to be complied with in the making of applications for the registration of a society and the procedure in the matter of such applications ;

- (c) prescribe the matters in respect of which a society may or shall make by-laws and for the procedure to be followed in making, altering and abrogating by-laws, and the *conditions to be satisfied prior to such making, alteration or abrogation* ;
- (d) prescribe the conditions to be complied with by persons applying for admission or admitted as members, and provide for the election and admission of members, and the payment to be made and the interests to be acquired before the exercise of the right of membership ;
- (e) regulate the manner in which *funds* may be raised by means of shares or debentures or otherwise ;
- (f) provide for general meetings of the members and for the procedure at such meetings and the powers to be exercised by such meetings ;
- (g) provide for the appointment, suspension and removal of the members of the committee and other officers, and for the procedure at meetings of the committee, and for the powers to be exercised and the duties to be performed by the committee and other officers ;
- (h) prescribe the accounts and books to be kept by a society and provide for the audit of such accounts and the charges, if any, to be made for such audit, and for the periodical publication of a balance-sheet showing the assets and liabilities of a society ;
- (i) prescribe the returns to be submitted by a society to the Registrar and provide for the persons by whom and the form in which such returns shall be submitted ;
- (j) provide for the persons by whom and the form in which copies of entries in books of societies may be certified ;
- (k) provide for the formation and maintenance of a register of members and, where the liability of the members is limited by shares, of a register of shares ;
- (l) provide that any dispute touching the business of a society between members or past members of the society or persons claiming through a member or past member or between a member or past member or persons so claiming and the committee or any officer shall be referred to the Registrar for decision, or if he so directs, to arbitration, and prescribe the mode of appointing an arbitrator or arbitrators and the procedure to be followed in proceedings before the Registrar or such arbitrator or arbitrators, and the enforcement of the decisions of the Registrar or the awards of arbitrators ;
- (m) provide for the withdrawal and expulsion of members and for the payments (if any) to be made to members who withdraw or are expelled and for the liabilities of past members ;
- (n) provide for the mode in which the value of a deceased member's interest shall be ascertained, and for the nomination of a person to whom such interest may be paid or transferred ;
- (o) prescribe the payments to be made and the conditions to be complied with by members applying for loans, the period for which loans may be made, and the amount which may be lent, to an individual member ;
- (p) provide for the formation and maintenance of reserve funds, and the objects to which such funds may be applied, and for the investment of any funds under the control of the society ;
- (q) *prescribe the extent to which a society may limit the number of its members ;*
- (r) *prescribe the conditions under which profits may be distributed to the members of a society with unlimited liability and the maximum rate of dividend which may be paid by societies ;*
- (s) *subject to the provisions of section 39, determine in what cases an appeal shall lie from the orders of the Registrar and prescribe the procedure to be followed in presenting and disposing of such appeals ; and*
- (t) *prescribe the procedure to be followed by a liquidator appointed under section 42, and the cases in which an appeal shall lie from the order of such liquidator.*
- (3) The Local Government may delegate, subject to such conditions, if any, as it thinks fit, all or any of its powers to make rules under this section to any authority specified in the order of delegation.
- (4) The power to make rules conferred by this section is subject to the condition of the rules being made after previous publication.
- (5) All rules made under this section shall be published in the local official Gazette and on such publication shall have effect as if enacted in this Act.

Miscellaneous.

44. (1) All sums due from a registered society or from an officer or member of a registered society as such due to Government, including any costs awarded to the Government under section 37, may be recovered in the same manner as arrears of land-revenue.

(2) Sums due from a registered society to Government and recoverable under sub-section (1) may be recovered, firstly, from the property of the society ; secondly, in the case of a society of which the liability of the members is limited, from the members subject to the limit of their liability ; and, thirdly, in the case of other societies, from the members.

[Act X of 1904, s. 2]

45. Notwithstanding anything contained in this Act, the Local Government may, by special order in each case and subject to such conditions, if any, as it may impose, exempt any society from any of the requirements of this Act as to registration.

Power to exempt societies from conditions as to registration.

46. The Local Government may, by general or special order, exempt any registered society from any of the provisions of this Act or may direct that such provisions shall apply to such society with such modifications as may be specified in the order.

47. (1) No person other than a registered society shall trade or carry on business under any name or title of which the word "co-operative" is part without the sanction of the Local Government:

Provided that nothing in this section shall apply to the use by any person or his successor in

interest of any name or title under which he traded or carried on business at the date on which this Act comes into operation.

(2) Whoever contravenes the provisions of this section shall be punishable with fine which may extend to fifty rupees and in the case of a continuing offence with further fine of five rupees for each day on which the offence is continued after conviction therefor.

48. The provisions of the Indian Companies Act, 1882, shall not apply to registered societies. [Act X of 1904, s. 28] VI of 1882.

Indian Companies Act, 1882, not to apply.

49. Every society now existing which has been registered under the Co-operative Credit Societies Act, 1904, shall be deemed to be registered under this Act, and its by-laws shall, so far as the same are not inconsistent with the express provisions of this Act, continue in force until altered or rescinded. X of 1904.

50. The Co-operative Credit Societies Act, X of 1904, is hereby repealed.

Repeal.

W. H. H. VINCENT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill further to amend the Indian Post Office Act, 1898, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd February 1912 :

WE, the undersigned Members of the Select Committee to which the Bill further to

- Papers No. 1.—From Chief Commissioner and Agent to Governor General, North-West Frontier Province, No. 2300-G., dated 7th November 1911; from Chief Commissioner, Ajmer-Merwara, No. 2597-C., dated 17th November 1911; from Government, Burma, No. 533—7 P.-12, dated 24th November 1911; from Chief Commissioner, Coorg, No. 2924, dated 27th November 1911; from Chief Commissioner, Central Provinces, No. 1803—VIII-33-5, dated 28th November 1911.
- Papers No. 2.—From Government, Bombay, No. 3892, dated 27th November 1911, and enclosures.
- Papers No. 3.—From Government, United Provinces, No. 1962—XVIII 370, dated 25th November 1911, and enclosures.
- Papers No. 4.—From Government, Punjab, No. 824, dated 1st December 1911, and enclosures.
- Papers No. 5.—From Government, Madras, No. 10, dated 3rd January 1912, and enclosures.
- Papers No. 6.—From Government, Bengal, No. 4722, dated 11th December 1911, and enclosures.
- Papers No. 7.—From Chief Commissioner and Agent to Governor-General in Paluchistan, No. 3480, dated 27th November 1911.
- Papers No. 8.—From Government, Bengal, No. 67, dated 10th January 1912, and enclosure.
- Papers No. 9.—From Government, Eastern Bengal and Assam, No. 3—L-J., dated 12th January 1912, and enclosure.
- Papers No. 10.—From Registrar, High Court, Calcutta, No. 89, dated 11th January 1912.

amend the Indian Post Office Act, 1898, was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. In view of the objections raised by various authorities and associations to clause 2 of the Bill we have omitted the clause *in toto* and re-numbered the following clauses. It has been represented to us that the clause as it stands might seriously affect residents in certain parts of the country, and on a careful consideration of the circumstances we think that the advantages to be gained by the proposed change in the law are not commensurate with the inconvenience and hardships that it might entail.

3. We have also in deference to the views of various persons consulted amended clause 3 of the Bill which provides for the payment of fees before an enquiry is made as to any complaint made to a Post Office as to the disposal of a postal article. We consider that it is necessary to provide for the payment of such fees only when an enquiry is demanded as to the delivery of or payment for value-payable articles, and that no such fees should be payable in the case of other complaints. We have therefore deleted sub-clause (f) of the new sub-section 21 (2) proposed by this clause of the Bill to be substituted for section 21 (2) of the Indian Post Office Act, 1898, and amended clause 8 of the Bill so as to add a new sub-section (f) to section 35 (2) of the Act.

4. The publication ordered by the Council has been made as follows :—

<i>In English.</i>	
<i>Gazette.</i>	<i>Date.</i>
Gazette of India	23rd September 1911.
Fort Saint George Gazette	10th October 1911.
Pombay Government Gazette	28th September 1911.
Calcutta Gazette	11th October 1911.
United Provinces Gazette	4th November 1911.
Punjab Government Gazette	6th October 1911.
Burma Gazette	18th November 1911.
Central Provinces Gazette	7th October 1911.
Eastern Bengal and Assam Gazette	11th October 1911.
Coorg District Gazette	1st November 1911.
Sind Official Gazette	5th October 1911.
North-West Frontier Province Gazette	3rd November 1911.

In the Vernaculars.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Bombay	Marathi	16th November 1911.
	Gujarathi	
	Kanarese	
Burma	Burmese	28th October 1911
Sindh	Sindhi	16th November 1911.

5. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

W. H. CLARK.

SYED ALI IMAM.

CECIL W. N. GRAHAM.

M. B. DADABHOY.

SYED MAHAMMAD.

C. STEWART-WILSON.

C. H. ARMSTRONG.

R. C. C. CARR.

A. L. SAUNDERS.

The 5th February 1912.

[AS AMENDED BY THE SELECT COMMITTEE.]

[The portions printed in italics denote the alterations proposed by the Select Committee.]

A Bill further to amend the Indian Post Office Act, 1898.

WHEREAS it is expedient further to amend the VI of 1898, Indian Post Office Act, 1898 ; It is hereby enacted as follows :—

1. This Act may be called the Indian Post Office (Amendment) Act, 1912.

2. For sub-sections (1) and (2) of section 21 of the said Act, the following sub-sections (1) and (2) shall be substituted, namely :—

“21. (1) The Governor General in Council may make rules as to the transmission of articles by post.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

(a) specify articles which may not be transmitted by post ;

(b) prescribe conditions on which articles may be transmitted by post ;

(c) provide for the detention and disposal of articles in course of transmission by post in contravention of rules made under clause (a) or clause (b) ;

(d) provide for the granting of receipts for, and the granting and obtaining of certificates of, posting and delivery of postal articles and the sums to be paid, in addition to any other postage, for such receipts and certificates ; and

(e) regulate covers, forms, dimensions, maximum weights, and enclosures, and the use of postal articles, other than letters, for making communications.

3. (1) In section 23, sub-section (2), of the said Act, after the words “ in contravention of ” the words and figures “ section 20, clause (a), or of ” shall be inserted.

(2) In sub-section (3) of the same section of the said Act, for clause (b) the following shall be substituted, namely :—

“ (b) any postal article sent by post in contravention of the provisions of section 20 may be disposed of in such manner as the Governor General in Council may by rule direct.”

4. In section 24 of the said Act, for the words “ Where a postal article, suspected to contain any contraband goods ” the words “ Except as otherwise provided in this Act, where a postal article suspected to contain any goods of which the import by post or the transmission by post is prohibited by or under any enactment for the time being in force,” shall be substituted.

5. In section 25 of the said Act, for the words “ all such goods found ” the words “ all postal articles reasonably believed or found to contain such goods ” shall be substituted, and to the same section the following shall be added, namely :—

“ In carrying out any such search, such officer of the Post Office may open or unfasten, or cause to be opened or unfastened, any newspaper or any book, pattern or sample packet in course of transmission by post.”

6. In section 26, sub-section (1), of the said Act, for the words “ shall be delivered to the Government or to an officer thereof mentioned in the order, to be disposed of in such manner as the Governor General in Council may direct ”, the following shall be substituted, namely :—

“ shall be disposed of in such manner as the authority issuing the order may direct.”

7. (1) In section 35, sub-section (2), of the said Act, at the end of clause (c) the word “ and ” shall be omitted, and after clause (d) the following shall be added, namely :—

“ (e) provide for the retention and repayment to the addressee in cases of fraud of money recovered on the delivery of any value-payable postal article ; and

(f) *prescribe the fees to be charged for inquiries into complaints regarding the delivery of or payment for value-payable postal articles.*”

(2) After sub-section (3) of the same section the following shall be added, namely :—

“ (4) No suit or other legal proceeding shall be instituted against the Secretary of State for India in Council or any officer of the Post Office in respect of anything done, or in good faith purporting to be done, under any rule made under clause (e) of sub-section (2).”

8. To section 48 of the said Act the following shall be added, namely :—

Addition to section 48 of same Act.

“ or

(e) any wrong payment or delay in payment of a money order beyond the limits of British India by an officer of any post office, not being one established by the Governor General in Council.”

W. H. H. VINCENT,
Secretary to the Government of India
V C 2

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 23rd February 1912 :—

WE, the undersigned, Members of the Select Committee to which the Bill to prohibit Paper No. 1.—From Judicial Commissioner in Baluchistan, No. 600-J., dated 10th October 1911. the importation, manufacture Papers No. 2.—From Chief Commissioner, Coorg, No. 2850, dated 15th November 1911; from Chief Commissioner and Agent to Governor General, North-West Frontier Province, No. 2184-G., dated 26th October 1911. and sale of matches made with white phosphorus was referred, Papers No. 3.—From Government, Madras, No. 1867, dated 2nd December 1911, and enclosures. have considered the Bill and Paper No. 4.—From High Court, Calcutta, No. 5364, dated 22nd December 1911. the papers noted in the margin, and have now the honour Papers No. 5.—From Government, Burma, No. 642-4A-21, dated 22nd November 1911; from Government, United Provinces, No. 1952, dated 21st November 1911, and enclosures. to submit this our Report, Papers No. 6.—From Chief Commissioner, Central Provinces, No. 1783—VIII-33-2, dated 24th November 1911, and enclosure. with the Bill as amended by Papers No. 7.—From Government, Punjab, No. 814, dated 28th November 1911, and enclosures. us annexed thereto. Papers No. 8.—From Government, Bombay, No. 7053, dated 4th December 1911, and enclosures. Papers No. 9.—From Government, Eastern Bengal and Assam, No. 120-J. L., dated 23rd December 1911. Papers No. 10.—From Messrs. Sanderson & Co., Solicitors, Calcutta, dated 29th December 1911, and enclosure. Papers No. 11.—From Government, Bengal, No. 2418 T.G.D., dated 8th December 1911, and enclosures, and No. 4860, dated 15th idem, and enclosures.

2. The only amendment we have made in the Bill is in clause 1 (3). This clause provided that section 6 of the Act should come into force on 1st January 1914, and that the rest of the Act should have operation from January 1st, 1913. When these dates were inserted it was anticipated that the Bill would be passed in the Simla session of 1911. The Bill will now, however, be under the consideration of Council until the end of February 1912. The dates on which section 6 and the rest of the Act will come into force have therefore been postponed by six months so that manufacturers and vendors may have ample notice of the proposed change in the law, before the Act is enforced.

3. The publication ordered by the Council has been made as follows :—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India		26th August 1911.
Port Saint George Gazette		5th September 1911.
Bombay Government Gazette		31st August 1911.
Calcutta Gazette		6th September 1911.
United Provinces Gazette		2nd September 1911.
Punjab Government Gazette		8th September 1911.
Burma Gazette		16th September 1911.
Central Provinces Gazette		2nd September 1911.
Eastern Bengal and Assam Gazette		13th September 1911.
Coorg District Gazette		8th October 1911.
Sind Official Gazette		7th September 1911.

4. We think that the Bill has not been so altered as to require re-publication.

5. Four of us, it is to be noted, only sign this Report subject to the annexed Minute of Dissent on the general principle of the proposed legislation.

W. H. CLARK.
 SYED ALI IMAM.
 CECIL GRAHAM.*
 V. D. THACKERSEY.*
 F. A. T. PHILLIPS.
 C. P. LUKIS.
 R. N. MUDHOLKAR.*
 C. H. ARMSTRONG.*
 S. R. ARTHUR.
 R. E. ENTHOVEN.

The 15th February 1912.

Minute of Dissent.

A period of close upon six years has elapsed since the Berne Convention was signed in 1906, and it is, we understand, contended that during this time great improvements have been made in the methods of manufacturing phosphorus matches, with the result that the risk of *neerosis* has been almost entirely eliminated. In the information that has been placed before the Select Committee there is no evidence to show that this contention is incorrect, and we are therefore of opinion that the case for this proposed legislation has not been substantiated, and that consequently the consideration of the Bill ought to be postponed for one year. We further consider that during that time His Excellency the Governor General in Council should be asked to make enquiries as to the correctness, or otherwise, of the statement that since 1906 there has been such improvement in the processes of manufacture as to obviate the need for legislation, and that similarly enquiries should also be made as to extent of the hardship that the prohibition is likely to inflict on the poorer people of this country, particularly the agricultural classes.

CECIL GRAHAM.
 V. D. THACKERSEY.
 R. N. MUDHOLKAR.
 C. H. ARMSTRONG.

* Subject to Minute of Dissent.

[AS AMENDED BY SELECT COMMITTEE.]

[Words printed in italics indicate amendments suggested by the Select Committee.]

A Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus.

WHEREAS it is expedient to prohibit the importation, manufacture and sale of matches made with white phosphorus; It is hereby enacted as follows :—

1. (1) This Act may be called the White Phosphorus Matches Prohibition Act, 1912.
Short title, extent and commencement.

(2) It extends to the whole of British India; and

(3) It shall come into force on the first day of July 1913, with the exception of section 6 which shall come into force on the first day of July 1914.

2. In this Act, "white phosphorus" means the substance commonly known as white or yellow phosphorus.

III of 1878. 3. To section 18 of the Sea Customs Act, 1878, the following clause shall be added, namely :—

Prohibition of importation by addition to section 18, Act VIII of 1878.

"(g) matches made with white phosphorus."

4. (1) No person shall use white phosphorus in the manufacture of matches.
Prohibition of use of white phosphorus in manufacture of matches.

(2) Any person who uses, or permits the use by any person under his control of, white phosphorus in the manufacture of matches, shall be punishable with fine which may extend to two hundred rupees.

5. (1) Every person who manufactures matches shall allow an Inspector of Factories appointed under the Indian Factories Act, XII of 1911, at any time to take for analysis sufficient samples of any material in use, or mixed for use, in such manufacture:

Provided that any such person may at the time the sample is taken, and on providing the necessary appliances, require the Inspector to divide the sample so taken into two parts, and to mark, seal and deliver to him one part.

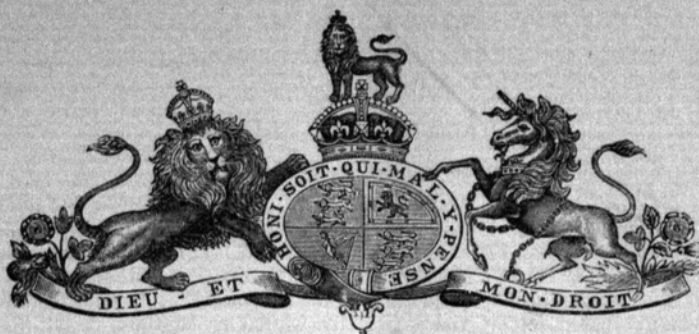
(2) Any person who refuses to permit any such Inspector of Factories as aforesaid to take a sample in accordance with the provisions of sub-section (1) shall be punishable with fine which may extend to two hundred rupees.

6. (1) No person shall sell, or offer or expose for sale, or have in his possession for the purposes of sale, any matches made with white phosphorus.

(2) Any person who contravenes the provisions of sub-section (1) may, on complaint to a Magistrate, be ordered to forfeit any such matches in his possession, and any matches so forfeited shall be destroyed or otherwise dealt with as the Magistrate may direct.

W. H. H. VINCENT,

Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1912.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to provide for the regulation of Life Assurance Companies in India was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th February 1912 :—

We, the undersigned, Members of the Select Committee to which the Bill to provide for the regulation of Life Assurance Companies in India was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Paper No. 1.—From Chairman and Directors, United India Life Assurance Company, Limited, Madras, dated 31st October 1911.

Papers No. 2.—From Agent to Governor General and Chief Commissioner in Baluchistan, No. 701-J., dated 21st November 1911; from Agent to Governor General and Chief Commissioner, North-West Frontier Province, No. 2422-G., dated 23rd November 1911, and enclosure; from Chief Commissioner, Ajmer-Merwara, No. 2666-C., dated 24th November 1911; from Chief Commissioner, Coorg, No. 2925, dated 27th November 1911.

Papers No. 3.—From Government, United Provinces, No. 1517, dated 26th November 1911, and enclosures.

Papers No. 4.—From Government, Burma, No. 572-1-C-5, dated 30th November 1911, and enclosures.

Papers No. 5.—From Punjab, No. 825, dated 1st December 1911, and enclosures.

Papers No. 6.—From Government, Bombay, No. 11874, dated 20th December 1911, and enclosures.

Papers No. 7.—From Chief Commissioner, Central Provinces, No. 10-VII-33-3, dated 4th January 1912.

Papers No. 8.—From Government, Bengal, No. 272, dated 18th January 1912, and enclosures.

Papers No. 9.—From Hindustan Co-operative Insurance Society, Limited, dated 19th January 1912.

Papers No. 10.—From Government, Madras, No. 73, dated 19th January 1912, and enclosures.

Paper No. 11.—From Messrs. Queen and Saxby, Bombay, dated 20th December 1911.

2. We have amended the definition of "Registrar" so as to permit of a person other than the Registrar of Joint Stock Companies being appointed Registrar for the purposes of this Act, and to avoid the choice of evils between a forced definition and an ambiguity we have embodied the substance of the definition of "life assurance company" in clause 3 of the revised Bill.

Paper No. 12.—From Mr. G. B. Phanselkar, Satara, dated 11th January 1912.

Papers No. 13.—From Government, Bengal, No. 364, dated 26th January 1912, and enclosures.

Papers No. 14.—From Directors, Hindu Provident Fund, No. 8096, dated 30th January 1912.

Paper No. 15.—From Secretary, Royal Insurance Company, dated 31st January 1912.

Papers No. 16.—From High Court, Calcutta, No. 413, dated 1st February 1912.

Paper No. 17.—From Hindustan Co-operative Insurance Society, dated 29th January 1912.

Paper No. 18.—From Government, Eastern Bengal and Assam, No. 14—L.-J., dated 3rd February 1912, and enclosures.

3. The papers submitted to us showed the existence of considerable diversity of opinion as to the amount of the deposit required by clause 4. On the one hand it was pointed out that a deposit as large as one lakh would have the effect of terminating the existence of possibly useful existing companies, while on the other hand it was urged that one lakh itself was an insufficient deposit. We have accordingly amended clause 4 so as to provide for a graduated deposit rising from Rs. 25,000 or one-third of the receipts of the company, whichever is greater, by annual instalments of one-third of the receipts, to one lakh, and thereafter by easier instalments to a total deposit of two lakhs, which we think in some degree meets both the objections taken to the amount of the deposit in the Bill referred to us.

4. We have amended the explanation to clause 5 to make it necessary that a separate balance-sheet should be kept in respect of the life assurance fund—a requirement which we regard as an important point. In connection with this clause we discussed, but after full consideration discarded, a proposal that the life assurance fund should be required to be invested in securities of a specified class. We felt that in this matter we should follow the English law and allowed unfettered power of investment.

5. It has been represented to us that the period within which accounts and balance-sheets must be deposited under clause 11 was unnecessarily long, and we have reduced the time from one year to six months, leaving one year in the case of the other documents required by that clause.

6. We consider it desirable that the Governor General in Council should have power to prescribe the manner in which the accounts of every life assurance company should be audited, and we have accordingly amended clause 15 to provide for this.

7. We have amended clause 16 so as only to require the life assurance company to furnish a list of the names and addresses of the shareholders, and not of the details required by section 43 of the Indian Companies Act, 1882. This amendment places the law in India on the same footing as it is in England in virtue of section 10 of the Life Assurance Companies Act, 1909, which requires an assurance company in similar circumstances to keep the shareholders' address book prescribed by the Companies Clauses Consolidation Act, 1845.

8. We have amended clause 19 to cover the case of a company established outside British India appointing an agent in British India with the object of obtaining life assurance business, as we consider that it is doubtful whether this would amount to the establishing of a place of business within the meaning of the clause.

9. We have inserted a new clause (38) giving power to the Governor General in Council to grant the same exemptions to life assurance companies established in the Colonies or in foreign countries where the Assurance Law provides equal safeguards with the English Assurance Law, as he is enabled to grant to companies carrying on business in the United Kingdom in virtue of sections 32 and 33 of the Bill.

10. We think it desirable that offences under this Act should not be triable by a Court inferior to that of a Presidency Magistrate or a Magistrate of the first class, and we have inserted a new clause (37) to provide for this.

11. We consider that policyholders should also have power to move the Governor General to appoint an Inspector under clause 38 of the Bill and have added a new sub-clause (b) to provide for that case.

12. We have added a rule-making power (clause 40) and specifically provided therein for the prescription of fees under the Act.

13. By clause 41 we have given power to the Governor General in Council to delegate his functions under this Act, except the power to make rules, to a Local Government.

14. In clause 42 we have reserved to the Governor General in Council a general power of exempting a life assurance company from all or any of the provisions of the Bill which we consider a desirable power in view of the limited experience at present available in India in regard to this class of legislation.

15. We have amended the First Schedule requiring the expenses of management to be stated in much greater detail than was required by the Schedule in the Bill which was referred to us, as we consider that this is a matter which should be prominently brought to the notice of the public.

16. We have added forms prescribing a separate revenue account for annuity business and a general revenue account applicable to all classes of business other than life assurance and annuity transactions and a form of a Statement D which all life assurance companies are required to submit.

17. We have amended the Third Schedule so as to require the investments of the company to be specified in greater detail than was provided in the former Schedule.
18. The other slight changes we have made in the Bill call for no special remarks.
19. The publication ordered by the Council has been made as follows :—

<i>Gazette.</i>	<i>In English.</i>	<i>Date.</i>
Gazette of India		23rd September 1911.
Port Saint George Gazette		10th October 1911.
Bombay Government Gazette		5th October 1911.
Calcutta Gazette		1st November 1911.
United Provinces Gazette		4th November 1911.
Punjab Government Gazette		3rd November 1911.
Burma Gazette		18th November 1911.
Central Provinces Gazette		11th November 1911.
Eastern Bengal and Assam Gazette		15th November 1911.
Coorg District Gazette		2nd December 1911.
Sind Official Gazette		5th October 1911.
North-West Frontier Province Gazette		3rd November 1911.

<i>Province.</i>	<i>Language.</i>	<i>Date.</i>
Madras	Tamil	14th November 1911.
	Telugu	
	Hindustani	
	Kanarese	
	Malayalam	19th December 1911.
Bombay	Uriya	
	Marathi	7th December 1911.
	Gujarathi	
	Kanarese	
Bengal	Bengali	4th November 1911.
	Uriya	15th November 1911.
	Hindi	28th November 1911.
Burma	Burmese	4th November 1911.
Eastern Bengal and Assam	Bengali	25th November 1911.
Coorg	Kanarese	2nd December 1911.

20. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

W. H. CLARK.

SYED ALI IMAM.

* CECIL W. N. GRAHAM.

M. B. DADABHOY.

* N. SUBBA RAO.

BHUPENDRANATH BASU.

F. C. GATES.

* R. N. MUDHOLKAR.

A. MEREDITH.

* C. H. ARMSTRONG.

S. R. ARTHUR.

P. C. LYON.

R. C. C. CARR.

R. E. ENTHOVEN.

* C. L. FYFFE.

The 26th February 1912.

* Subject to Minutes of Dissent (annexed) dated the 23rd and 24th February 1912.

V A 2

Minute of Dissent.

WE, the undersigned members of the Select Committee on the Bill to provide for the regulation of Life Assurance Companies, deem it necessary to record our dissent from the views of the majority of the Committee about that portion of clause 33 which grants exemption from the requirements as to deposit laid down by clause 4 to companies carrying on business in the United Kingdom, and about the inclusion of the new clause 34. As urged in the course of the deliberations in the Select Committee, there are no valid reasons for exempting the companies referred to from the provisions about deposit. We recognise fully that the provisions of the English Assurance Companies Act of 1909, and the strict manner in which compliance with its requirements is enforced, do afford some measure of protection to persons who assure their life with them; but there is, even in the case of such companies, the same necessity for a portion of their funds being in the hands of the Government of India as in the case of foreign companies not coming under the new clause 34.

As regards this new clause, we are clearly of opinion that it would be neither desirable nor safe to extend to foreign or colonial companies the privileged position which is proposed to be accorded to companies established in the United Kingdom.

R. N. MUDHOLKAR.

N. SUBBA RAO.

BHUPENDRANATH BASU.

The 24th February 1912.

Minute of Dissent.

WE, the undersigned members of the Select Committee on the Bill to provide for the regulation of Life Assurance Companies, record our dissent from the views of the majority of the members of the Committee with reference to the amendments to clause 5 of the Bill suggested in the Select Committee with a view to incorporating some restrictions on the freedom in the matter of the Insurance Funds in that clause. We are of opinion that in view of the circumstances of this country it is not desirable that Insurance Companies should have unrestricted freedom in the matter of the investment of the "Insurance Fund." The protection of the interests of policy-holders is of paramount importance, and in our opinion, as in that of several Local Governments and qualified persons, the Bill does not provide adequate safeguards for this purpose. We consider it necessary that the law should expressly lay down that the greater portion of the Insurance Fund should be invested in one or more of the securities specified in section 20 of the Indian Trusts Act.

If, however, as we realise is possible, the introduction now into clause 5 of such a principle would necessitate the Bill being referred back to the Secretary of State, and consequently this much-needed legislation being indefinitely postponed, we would not unduly press the point at the present stage, but would put on record our strong opinion that the very earliest opportunity should be taken to amend the Act with the above object in view.

CHAS. L. FYFFE.

CECIL GRAHAM.

R. N. MUDHOLKAR.

N. SUBBA RAO.

BHUPENDRANATH BASU.

The 23rd February 1912.

THE INDIAN LIFE ASSURANCE COMPANIES BILL.

[AS AMENDED BY THE SELECT COMMITTEE.]

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[AS AMENDED BY THE SELECT COMMITTEE.]

[The portions printed in italics denote the alterations proposed by the Select Committee.]

[Marginal references, where not otherwise specified, are to the Assurance Companies Act, 1909 (9 Edw. 7, c. 49).]

A Bill to provide for the regulation of Life Assurance Companies.

WHEREAS it is expedient to provide for the regulation of life assurance companies; It is hereby enacted as follows:—

Preliminary.

1. (1) This Act may be called the Indian Life Assurance Companies Act, 1912.
Short title and extent.

(2) It extends to the whole of British India, inclusive of British Baluchistan, the Santhal Parganas and the Pargana of Spiti.

2. In this Act, unless there is anything repugnant in the subject or context,—
Definitions.

[29.] (1) "actuary" means an actuary possessing such qualifications as may be prescribed by rules made by the Governor General in Council:

[29.] (2) "chairman" means the person for the time being presiding over the board of directors or other governing body of a life assurance company:

[S. 3, Act VI of 1882.] (3) "Court" means the principal Civil Court of original jurisdiction in a district, and includes the High Court in the exercise of its ordinary original civil jurisdiction:

[29.] (4) "financial year" means each period of twelve months at the end of which the balance of the accounts of the life assurance company is struck, or, if no such balance is struck, then the calendar year:

[1 (a).] (5) "life assurance business" means the issue of, or the undertaking of liability under, policies of assurance upon human life, or the granting of annuities upon human life:

[30 (a).] (6) "policy of assurance on human life" means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life:

[29.] (7) "policy-holder" means the person who for the time being is the legal holder of the policy for securing the contract with the life assurance company:

[30 (b).] (8) where a company grants annuities upon human life, "policy" includes the instrument evidencing the contract to pay such an annuity, and "policy-holder" includes annuitant: and

(9) "Registrar" means any person who may be appointed by the Local Government to perform the duties of the Registrar under this Act. [20.]

3. Save as hereafter expressly provided, this Act shall apply to all persons or bodies of persons, whether corporate or unincorporate, (which persons and bodies of persons are hereafter referred to as life assurance companies) whether established before or after the commencement of this Act and whether established within or without British India, who carry on life assurance business within British India. [1.]

Explanation.—A company registered under the Indian Companies Act, 1882, which carries on life assurance business in any part of the world shall for the purposes of this section be deemed to be a company carrying on such business within British India. VI of 1

Exception.—Nothing in this Act shall apply to any society to which the Provident Insurance Societies Act, 1912, applies, or to any Fund which the Governor General in Council may, by notification in the Gazette of India, exempt from the operation of this Act.

Deposits.

4. (1) Every life assurance company shall, if established before the commencement of this Act, [2.]

Deposit.

within one year from such commencement, or, if established after such commencement, before it commences to carry on the business of life assurance, deposit and keep deposited with the Comptroller General, for and on behalf of the Governor General in Council, Government securities, as defined by the Indian Securities Act, 1886, of the face value of twenty-five thousand rupees or of a face value equal to one-third of the income derived from life assurance business as shown in the revenue account for the last financial year, whichever is greater; and, until the company keeps deposited securities of the face value of two hundred thousand rupees, shall annually deposit and keep deposited in like manner like securities of a face value—

(a) equal to one-third of the income derived from life assurance business as shown in the revenue account for the last financial year, until the face value of the securities deposited exceeds one hundred thousand rupees;

(b) and thereafter equal in amount to one-third of the increase to the life assurance fund as shown in the revenue account for the last financial year:

Provided that a company may at any time deposit securities of a face value of two hundred thousand rupees or make up its deposit of securities to that value.

(2) The interest accruing due on the securities deposited under sub-section (1) shall be paid to the company.

(3) The deposit may be made by the subscribers of the memorandum of association of a company

or any of them, in the name of a proposed company, and, upon the incorporation of the company, shall be deemed to have been made by, and to be part of the assets of, the company, and the Registrar of Joint Stock Companies shall not issue a certificate of incorporation of the company under the Indian Companies Act, 1882, until the deposit has been made.

(4) The deposit shall be deemed to form part of the life assurance fund of the company.

Accounts and Documents.

[3 (1).]

5. In the case of a life assurance company transacting other business besides that of life assurance, a separate account shall be kept of all receipts in respect of the life assurance business, and the said receipts shall be carried to and form a separate fund to be called the life assurance fund.

Explanation.—Nothing in this section shall be deemed to require any life assurance fund to be invested in separate investments from any other fund, but a separate balance-sheet as prescribed under section 7 shall be kept in respect of the life assurance fund.

[30 (f).]

Exception.—Nothing in this section shall apply to a life assurance company established before the commencement of this Act, by the terms of whose deed of settlement the whole of the profits of all the business carried on by the company are paid exclusively to the life policy-holders, and on the face of whose life policies the liability of the life assurance fund in respect of the other business distinctly appears.

[3 (2).]

6. The life assurance fund shall be as absolutely the security of the life policy-holders as though it belonged to a company carrying on no other business than life assurance business, and shall not be liable for any contracts of the company for which it would not have been liable had the business of the company been only that of life assurance, and shall not be applied, directly or indirectly, for any purposes other than those of life assurance.

[30 (e).]

Exception.—Nothing in this section shall affect the liability of the life assurance fund, in the case of a company established before the commencement of this Act, for contracts entered into by the company before such commencement.

[4.]

7. Every life assurance company shall, at the expiration of each financial year, prepare—

- (a) a revenue account for the year in the form or forms set forth in the First Schedule and applicable to the class or classes of business carried on by the company;
- (b) a profit and loss account in the form set forth in the Second Schedule, except where the company carries on life assurance business only and no other business;
- (c) a balance-sheet or balance-sheets in the form or forms, set forth in the Third Schedule.
- (d) a statement containing the name of every person who during the year was a member of the board of directors or other governing body or was manager or secretary or held any similar office by whatever name called.

8. (1) Every life assurance company shall [5.]
Actuarial report and abstract. once in every five years, or at such shorter intervals as may be prescribed by the instrument constituting the company, or by its regulations or bye-laws, cause an investigation to be made into its financial condition, including a valuation of its liabilities, by an actuary, and shall cause an abstract of the report of such actuary to be made in the form set forth in the Fourth Schedule.

(2) The provision of sub-section (1) regarding the making of an abstract shall also apply whenever at any other time an investigation into the financial condition of a life assurance company is made with a view to the distribution of profits, or whenever the results of any such investigation are made public.

9. In the case of a mutual life assurance company whose profits are allocated to members wholly or mainly by annual abatements of premium, the abstract of the report of the actuary on the financial condition of the company, prepared in accordance with the Fourth Schedule, may, notwithstanding anything in section 8, be made and returned at intervals not exceeding five years: Provided that, where such return is not made annually, it shall include particulars as to the rates of abatement of premiums applicable to different classes or series of assurances allowed in each year during the period which has elapsed since the previous return under the Fourth Schedule. [30 (A).]

10. Every life assurance company shall, within [6.]
Statement of life assurance business. three years from the commencement of this Act, and thereafter at the date to which the accounts of the company are made up for the purposes of the investigation prescribed by section 8, prepare a statement of its assurance business in the form set forth in the Fifth Schedule: Provided that, if the investigation is made annually by any company, the company may prepare such a statement at any time, so that it be made at least once in every five years.

11. (1) Every account, balance-sheet, abstract [7 (1).]
Deposit of accounts &c., with Governor General in Council. or statement hereinbefore required to be made shall be printed, and four copies thereof, one of which shall be signed by the chairman and two directors of the company, and by the principal officer of the company, and if the company has a managing director, by the managing director, shall be deposited with the Governor General in Council within six months in the case of accounts and balance-sheets required by section 7, and within one year in other cases after the close of the period to which the account, balance-sheet, abstract or statement relates: Provided that, if in any case it is made to appear to the Governor General in Council that the circumstances are such that a longer period should be allowed, he may extend that period by such period as he may think fit.

(2) The Governor General in Council shall consider any document deposited in accordance with the provisions of sub-section (1) and, if any such document appears to the Governor General in Council to be inaccurate or defective in any respect, the Governor General in Council may [7 (2).]

call upon the company to furnish a further statement correcting any such inaccuracies or supplying any such deficiencies.

[7 (3).]

12. There shall be deposited with every revenue account and balance-sheet of a life assurance company every report on the affairs of the company submitted to the shareholders or policy-holders of the company in respect of the financial year to which the account and balance-sheet relates.

[7 (4).]
VI of 1882.

13. Where a life assurance company registered under the Indian Companies Act, 1882, in any year deposits its accounts and balance-sheet in accordance with the provisions of section 11, the company may, at the same time, send to the Registrar of Joint Stock Companies a copy of such accounts and balance-sheet; and, where such copy is so sent, it shall not be necessary for the company to file a balance-sheet with the Registrar of Joint Stock Companies as required by section 74 of the Indian Companies Act, 1882, and the copy of the accounts and balance-sheet so sent shall be dealt with in all respects as if it were a balance-sheet filed in accordance with that section.

VI of 1882.

[8.]

14. A printed copy of the accounts, balance-sheet, abstract or statement last deposited shall, on the application of any shareholder or policy-holder of the company, be forwarded to him by the company by post or otherwise.

[9.]

15. The accounts of every life assurance company shall be audited annually in such manner as the Governor General in Council may prescribe.

[10.]

VI of 1882.

16. Every life assurance company which is not registered under the Indian Companies Act, 1882, shall keep a list of the names and addresses of its shareholders, and shall, on the application of any shareholder or policy-holder of the company, furnish to him a copy of such list on payment of a sum not exceeding two annas for every hundred words required to be copied.

[11.]

VI of 1882.

17. Every life assurance company which is not registered under the Indian Companies Act, 1882, shall cause a sufficient number of copies of its deed of settlement or other instrument constituting the company to be printed, and shall, on the application of any shareholder or policy-holder of the company, furnish to him a copy of such deed of settlement or other instrument on payment of a sum not exceeding one rupee.

[12.]

18. Where any notice, advertisement or other official publication of a life assurance company contains a statement of the amount of the authorised capital of the company, the publication shall also contain a statement of the amount of the capital which has been subscribed and the amount paid up.

[8 Edw.
c. 89, s. 274.]

19. (1) Every life assurance company, constituted outside British India which establishes a place of business within British

India, or appoints an agent in British India with the object of obtaining life assurance business shall, within three months from the establishment of the place of business or the appointment of such agent, file with the Registrar—

- (a) a certified copy of the charter, statutes or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof;
- (b) a list of the directors of the company;
- (c) the names and addresses of some one or more persons resident in British India authorized to accept on behalf of the company service of process and any notices required to be served on the company;

and, in the event of any alteration being made in any such instrument or in the list of directors or in the names and addresses of such persons as aforesaid, the company shall, within such time as the Governor General in Council may prescribe, file with the Registrar a notice of the alteration.

(2) Any process or notice required to be served on the company shall be sufficiently served if addressed to any person whose name has been so filed as aforesaid and left at or sent by post to the address which has been so filed.

(3) There shall be paid to the Registrar for registering any document, required by this section to be filed, a fee of five rupees or such smaller fee as the Governor General in Council may prescribe.

Amalgamation or Transfer.

20. (1) Where it is intended to amalgamate or two or more life assurance companies, or to transfer the life assurance business of one company to another, the directors of any one or more of such companies may apply to the Court, by petition, to sanction the proposed arrangement.

(2) Before any such application is made to the Court—

- (a) notice of the intention to make the application shall be published in the Gazette of India and in the local official Gazette of the Province in which the principal place of business of the company is situate at least two months before the application is made;
- (b) a statement of the nature of the amalgamation or transfer, as the case may be, together with an abstract containing the material facts embodied in the agreement or deed under which the amalgamation or transfer is proposed to be effected, and copies of the actuarial or other reports upon which the agreement or deed is founded, including a report by an independent actuary, shall, unless the Court otherwise directs, be transmitted to each policy-holder of each company; and
- (c) the agreement or deed under which the amalgamation or transfer is effected shall be open for the inspection of the policy-

holders and shareholders at the offices of the companies for a period of fifteen days after the last publication of the notice.

(3) The Court, after hearing the directors and other persons whom it considers entitled to be heard upon the petition, may sanction the arrangement if it is satisfied that no sufficient objection to the arrangement has been established.

(d.) (4) The Court shall not sanction the amalgamation or transfer in any case in which it appears to the Court that the life policy-holders representing one tenth or more of the total amount assured in any company which it is proposed to amalgamate, or in any company the business of which it is proposed to transfer, dissent from the amalgamation or transfer.

(5) No life assurance company shall amalgamate with another, or transfer its business to another, unless the amalgamation or transfer is sanctioned by the Court in accordance with this section.

[14.] 21. Where an amalgamation takes place between any life assurance companies, or where any life assurance business of one such company is transferred to another company, the combined company or the purchasing company, as the case may be, shall, within one month from the date of the completion of the amalgamation or transfer, deposit with the Governor General in Council—

- (a) certified copies of statements of the assets and liabilities of the companies concerned in such amalgamation or transfer, together with a statement of the nature and terms of the amalgamation or transfer; and
- (b) a certified copy of the agreement or deed under which the amalgamation or transfer is effected; and
- (c) certified copies of the actuarial or other reports upon which that agreement or deed is founded; and
- (d) a declaration under the hand of the chairman of each company, and the principal officer of each company, that to the best of their belief every payment made or to be made to any person whatsoever on account of the amalgamation or transfer is therein fully set forth, and that no other payments beyond those set forth have been made or are to be made either in money, policies, bonds, valuable securities or other property by or with the knowledge of any parties to the amalgamation or transfer.

Winding up.

[15.] 22. The Court may order the winding up of a life assurance company, in accordance with the Indian Companies Act, 1882, and the provisions of that Act shall apply accordingly, subject, however, to the modification that the company may be ordered to be wound up—

- (a) on the petition of ten or more policy-holders:
- Provided that such a petition shall not be presented except by the leave of

the Court, and leave shall not be granted until a *prima facie* case has been established to the satisfaction of the Court and until security for costs for such amount as the Court may think reasonable has been given; or

- (b) on application made on behalf of the Governor General in Council, showing that from a consideration of the documents deposited with him under the provisions of this Act it appears to him that the company is insolvent.

23. (1) Where a life assurance business or any part of the life assurance business of a life assurance company has been transferred to another company under an arrangement in pursuance of which the first-mentioned company (in this section called the subsidiary company) or the creditors thereof has or have claims against the company to which such transfer was made (in this section called the principal company), then, if the principal company is being wound up by or under the supervision of the Court, the Court shall (subject as hereinafter mentioned) order the subsidiary company to be wound up in conjunction with the principal company, and may by the same or any subsequent order appoint the same person to be liquidator for the two companies, and make provision for such other matters as may seem to the Court necessary, with a view to the companies being wound up as if they were one company. [16.]

(2) The commencement of winding up of the principal company shall, save as otherwise ordered by the Court, be the commencement of the winding up of the subsidiary company.

(3) In adjusting the rights and liabilities of the members of the several companies between themselves, the Court shall have regard to the constitution of the companies, and to the arrangements entered into between the companies, in the same manner as the Court has regard to the rights and liabilities of different classes of contributories in the case of the winding up of a single company, or as near thereto as circumstances admit.

(4) Where any company alleged to be subsidiary is not in process of being wound up at the same time as the principal company to which it is subsidiary, the Court shall not direct the subsidiary company to be wound up unless, after hearing all objections (if any) that may be urged by or on behalf of the company against its being wound up, the Court is of opinion that the company is subsidiary to the principal company, and that the winding up of the company in conjunction with the principal company is just and equitable.

(5) An application may be made in relation to the winding up of any subsidiary company in conjunction with a principal company by any creditor of, or person interested in, the principal or subsidiary company.

(6) Where a company stands in the relation of a principal company to one company, and in the relation of a subsidiary company to some other company, or where there are several companies standing in the relation of subsidiary companies to one principal company, the Court may deal with any number of such companies together, or in separate groups as it thinks most expedient, upon the principles laid down in this section.

[17 (1.)]

24. Where a life assurance company is being wound up by the Court, or subject to the supervision of the Court, or voluntarily, the value of a policy or of a liability under a policy requiring to be valued in such winding up shall be estimated in manner applicable to policies and liabilities provided by the Sixth Schedule.

[17 (2.)]

25. The rules in the Sixth Schedule shall be of the same force, and may be repealed, altered or amended as if they were rules made in pursuance of section 254 of the Indian Companies Act, 1882, and rules may be made under that section for the purpose of carrying into effect the provisions of this Act with respect to the winding up of life assurance companies.

[18.]

26. The Court, in the case of a life assurance company which has been proved to be unable to pay its debts, may, if it thinks fit, reduce the amount of the contracts of the company upon such terms and subject to such conditions as it thinks just, in place of making a winding-up order.

Special Provisions relating to Accounts and Documents.

[20.]

27. The Governor General in Council may direct any documents deposited with him under this Act, or certified copies thereof, to be kept by the Registrar or by any other officer appointed in this behalf, and any such documents and copies shall be open to inspection, and copies thereof may be procured by any person on payment of such fees as the Governor General in Council may direct.

[27.]

28. The Governor General in Council shall annually publish in the Gazette of India and *cause to be published in the local official Gazette of the Province in which the life assurance company has its principal place of business* the accounts, balance-sheets, abstracts, statements and other documents under this Act, or purporting to be under this Act, deposited with him during the preceding year, except reports on the affairs of life assurance companies submitted to the shareholders or policy-holders thereof, and may append to such accounts, balance-sheets, abstracts, statements or other documents any note of the Governor General in Council thereon, and any correspondence in relation thereto.

[21 (1.)]

29. Every document deposited under this Act with the Governor General in Council, and certified by the Registrar or by any person appointed in that behalf by the Governor General in Council to be a document so deposited, shall be deemed to be a document so deposited.

[21 (2.)]

30. Every document purporting to be certified by the Registrar, or by any person appointed in that behalf by the Governor General in Council, to be a copy of a document so deposited, shall be deemed to be a copy of that document, and shall be received in evidence as if it were the original document unless some variation between it and the original document be proved.

31. The Governor General in Council may, on the application or with the consent of a life assurance company, alter the forms contained in the Schedules to this Act as respects that company, for the purpose of adapting them to the circumstances of that company.

[22.]

Companies carrying on business in the United Kingdom.

32. (1) An assurance company which carries on life assurance business in the United Kingdom in accordance with the Assurance Companies Act, 1909, may, if carrying on life assurance business in

British India before the commencement of this Act, within three months of such commencement, or, in any other case, before it commences to carry on life assurance business in British India, apply to the Governor General in Council for a declaration that it so carries on such business in the United Kingdom.

(2) A company applying under the provisions of sub-section (1) shall furnish, at the time of its application or at such further time as the Governor General in Council may prescribe, such evidence as he may direct of the facts alleged in its application.

(3) Where the Governor General in Council is satisfied that a life assurance company applying as aforesaid is a life assurance company which carries on business in the United Kingdom in accordance with the Assurance Companies Act, 1909, he shall, by notification in the Gazette of India, make a declaration to that effect, and shall *cause such notification to be republished in the local official Gazette of the Province where the Company has or proposes to have its principal place of business.*

33. Where the Governor General in Council has notified a declaration in accordance with the provisions of section 32 in respect of a life assurance company, nothing in section 4, section 5, sections 7 to 12, sections 15, 20, 21 or 36 shall apply to the company:

Provided that—

(1) the company shall deposit with the Governor General in Council, in the manner prescribed in section 11, copies of every account, balance-sheet, abstract, statement or other document which the company is required by the Assurance Companies Act, 1909, to deposit at the Board of Trade;

(2) if, at any time, a company in respect of which a declaration has been notified under section 32 ceases to carry on life assurance business in the United Kingdom in accordance with the provisions of the Assurance Companies Act, 1909, it shall, if it continues to carry on life assurance business in British India, be subject to all the provisions of this Act from the date it ceased to carry on such business in the United Kingdom in accordance with the said Act.

34. *If the Governor General in Council is satisfied that the law relating to life assurance companies for the time being in force in any foreign country or British possession provides safeguards equal to, or greater than, those provided by the Assurance Companies Act, 1909, he may, if he thinks fit, by notification in the Gazette of India, declare that the provisions of sections 32 and 33 of this Act shall apply to any assurance company carrying on life assurance business in accordance with any such law in the same manner and to the same extent as if the company was an assurance company carrying on life assurance business in the United Kingdom in accordance with the Assurance Companies Act, 1909, and on the issue of such a notification these sections shall have effect accordingly.*

*9 Edw.
VII, cap. 49.*

Penalties and Procedure.

[23.] **35.** Any life assurance company which makes default in complying with any of the requirements of this Act, and every director, manager or secretary, or other officer or agent of the company who is knowingly a party to the default, shall be punishable with fine which may extend to one thousand rupees, or, in the case of a continuing default, with fine which may extend to five hundred rupees for every day during which the default continues; and, if default continues for a period of three months after notice of default by the Governor General in Council (which notice shall be published in one or more newspapers as the Governor General in Council may, upon the application of one or more policy-holders or shareholders, direct), the default shall be a ground on which the Court may order the winding up of the company, in accordance with the Indian Companies Act, 1882.

VI of 1882.

[24.] **36.** If any account, balance-sheet, abstract, statement or other document required by this Act is false in any particular to the knowledge of any person who signs it, such person shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

37. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence against this Act.

Miscellaneous.

38. (1) The Governor General in Council may appoint one or more inspectors to examine into the affairs of any life assurance company, and to report thereon in such manner as he may direct—

VI of 1882.

- (i) in the case of a life assurance company which is not registered under the Indian Companies Act, 1882, upon the application—
- (a) of shareholders being in number not less than one-fifth of the whole number of persons for the time being entered on the list of shareholders kept in accordance with the provisions of section 16; or

(b) of twenty or more policy-holders owning policies of an aggregate value of not less than twenty thousand rupees;

- (ii) in any case where a life assurance company has failed to furnish a further statement when required to do so under the provisions of section 11, sub-section (2), or where the Governor General in Council is of opinion that any such further statement is insufficient or unsatisfactory.

(2) On an appointment being made under sub-section (1), the provisions of section 84 of the Indian Companies Act, 1882, shall apply to the examination made by such inspectors.

39. Any notice or other document which is by this Act required to be sent [26.]

Service of notices.

this Act required to be sent to any policy-holder may be addressed and sent to the person to whom notices respecting such policy are usually sent, and any notice so addressed and sent shall be deemed and taken to be notice to the holder of such policy:

Provided that where any person claiming to be interested in a policy has given to the company notice in writing of his interest, any notice which is by this Act required to be sent to policy-holders shall also be sent to such person at the address specified by him in his notice.

40. (1) The Governor General in Council may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

- (a) prescribe the qualifications to be possessed by actuaries, auditors and inspectors under this Act and the manner in which the accounts of life assurance companies shall be audited;
- (b) prescribe the time within, and the form in which, notice of alteration of the particulars specified in section 19 of the Act shall be filed with the Registrar;
- (c) subject to the provisions of this Act, prescribe the fees payable thereunder.

(3) All rules made under this Act shall be published in the Gazette of India and, on such publication, shall have effect as if enacted in this Act.

41. The Governor General in Council may, by notification in the Gazette of India, and subject to such conditions and restrictions as he thinks fit, delegate to any Local Government all or any of the powers (other than the power to make rules under section 40) conferred on him by this Act.

42. The Governor General in Council may, by notification in the Gazette of India, and subject to such restrictions and conditions as he thinks fit, exempt any life assurance company from all or any of the provisions of this Act.

43. In section 181 of the Indian Companies Act, 1882, the words from "In the case of a life assurance company" to "unable to pay its debts" are hereby repealed.

Amendment of Act VI, 1882, section 181.

VI of 1882.

THE FIRST SCHEDULE.

(See section 7.)

REVENUE ACCOUNTS OF THE _____ FOR THE YEAR ENDING _____

(A)—Life Assurance Account.

	Rs.		Rs.
Amount of life assurance fund at the beginning of the year.		Dividends payable on 19 for the year ending 19. (This is only to be stated here by companies not supplying a Profit and Loss account).	
		Claims under policies paid and outstanding—	
		By death	
		By maturity	
		Surrenders, including surrenders of bonus additions.	
		Annuities	
		Bonuses in cash	
Premiums		Bonuses in reduction of premiums	
		Expenses of management :—	
		Commission	
		Agents' and Canvassers' allowances	
		Salaries, etc. (other than to Agents and Canvassers).	
Consideration for annuities granted *(see Note 1).		Travelling expenses	
		Directors' fees	
		Auditors' fees	
		Medical fees	
Interests, dividends and rents	Rs.	Rents for offices belonging to and occupied by the company.	
		Rents of other offices occupied by the company.	
Less income-tax thereon		Law charges	
		Advertising	
		Printing and stationery	
Other receipts (accounts to be specified)		Other expenses of management (accounts to be specified).	
		Other payments (accounts to be specified)	
		Amount of life assurance fund at the end of the year, as per Third Schedule.	
			Rs.

NOTE 1.—Companies having a separate annuity fund with investments separate from those of the life assurance fund to return the particulars of their annuity business in a separate statement, in Form B of this Schedule.

NOTE 2.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of re-assurances of the company's risks.

NOTE 3.—If any sum has been deducted from the expenses of management account, and taken credit for in the balance-sheet as an asset, the sum so deducted to be separately shown in the above account.

(B) Revenue Account applicable to annuity business of those companies having a separate annuity fund, the investments of which are kept separate from those of the life assurance fund.

	Rs.		Rs.
Amount of annuity fund at the beginning of the year		Annuities	
Consideration for annuities granted		Surrenders	
Interest, dividends and rents	Rs.	Expenses of management :—	
Less-income tax thereon		Commission	
Other receipts		Other expenses (to be specified)	
		Other payments (accounts to be specified) .	
		Amount of annuity fund at the end of the year as per Balance-sheet.	
	Rs.		Rs.

NOTE.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of re-assurances of the company's risks.

(C) General Revenue Account applicable to all classes of business other than life assurance and annuity transactions.

	Rs.		Rs.
Amount of funds at the beginning of the year		Claims less reassurances (accounts to be specified).	
Premiums accounts (to be specified)		Expenses of management :—	
Interests, dividends and rents	Rs.	Commission	
Less income tax thereon		Other expenses (to be specified)	
Profits (accounts to be specified)		Losses (accounts to be specified)	
Other receipts (to be specified)		Other payments (accounts to be specified) .	
		Amount of funds at the end of the year as per Balance-sheet.	
	Rs.		Rs.

NOTE 1.—All the items in the above account to be exclusive of life assurance and annuity transactions.

NOTE 2.—Items in this account to be net amounts after deduction of the amounts paid and received in respect of reinsurance of the company's risks.

(D)—Statement to be submitted along with the Revenue Account by all life assurance companies.

Class of Policy.	TOTAL NEW LIFE ASSURANCES COMPLETED IN INDIA DURING THE YEAR 19 .			PORTION THEREOF REASSURED.		
	Sum Assured.	Annual Premium.	Single Premium.	Sum Assured.	Annual Premium.	Single Premium.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Whole life						
Whole life by limited payments						
Endowment assurances						
Pure endowments						
Term assurances						
Other classes						
TOTAL						

State also:—

New annuities (state number and annual amount).

Total sums assured and bonuses (less reassurances) remaining in force at end of year 19 on lives of residents in India.

Number and amount of annuities (.)

Largest sum for which the company has granted an assurance on any one life during the year, after deduction of any portion reassured.

Statement of the total investments in India of the life assurance and annuity funds.

THE SECOND SCHEDULE.

(See section 7.)

PROFIT AND LOSS ACCOUNT OF THE FOR THE YEAR ENDING 19 .

	Rs.		Rs.
Balance of last year's account		Dividends and bonuses to shareholders payable on 19 for the year ending 19	
Interest and dividends not carried to other accounts	Rs.	Expenses not charged to other accounts	
Less income-tax thereon		Loss realised (accounts to be specified)	
Profit realized (accounts to be specified)		Other payments (accounts to be specified)	
Other receipts (accounts to be specified)		Balance as per Third Schedule	
	Rs.		Rs.